



CITY OF LEMON GROVE

232 Main Street • Lemon Grove, CA 91945 • (619) 825-3800

CANNABIS BUSINESS TAX

Late Fee Remittance Form: Calendar Year 2025

Business Name: _____

Tax Period: _____

Tax Due (Line D from Tax Statement): \$ _____

Remittance Date: _____

Step 1: Circle the row in the table below that matches the tax period you are remitting.

1	2	3	4	5
Tax Period	Tax Due Date	First Month Interest Accrual at 1%	10% Penalty Period	Additional 25% Penalty Period Begins
January 2025	3/3/2025	3/1/2025	3/4/2025 - 4/3/2025	4/4/2025
February 2025	3/31/2025	4/1/2025	4/1/2025 - 4/30/2025	5/1/2025
March 2025	4/30/2025	5/1/2025	5/1/2025 - 5/31/25	6/1/2025
April 2025	6/2/2025	6/1/2025	6/3/2025 - 7/2/2025	7/3/2025
May 2025	6/30/2025	7/1/2025	7/1/2025 - 7/31/2025	8/1/2025
June 2025	7/31/2025	8/1/2025	8/1/2025 - 8/31/2025	9/1/2025
July 2025	9/2/2025	9/1/2025	9/3/2025 - 10/2/2025	10/3/2025
August 2025	9/30/2025	10/1/2025	10/1/2025 - 10/31/2025	11/1/2025
September 2025	11/3/2025	11/1/2025	11/4/2025 - 12/3/2025	12/4/2025
October 2025	12/1/2025	12/1/2025	12/2/2025 – 1/1/2026	1/2/2026
November 2025	1/5/2026	1/1/2026	1/6/2026 – 2/5/2026	2/6/2026
December 2025	2/2/2026	2/1/2026	2/3/2026 – 3/2/2026	3/3/2026

Step 2: If your remittance date is in column 4, complete Box 1 only and pay the amount on line C. If the date is in column 5, complete Box 1 and Box 2 and pay the amount on line G.

Box 1 – Late Tax Remittance Within One Calendar Month from Due Date	
A. 10% Penalty: Tax Due x .10	
B. Interest on Tax: Tax Due x .01	
C. Total Penalty and Interest Due: A + B	

Box 2 – Late Tax Remittance Exceeding One Calendar Month Beyond Due Date	
D. Additional 25% Penalty: (Tax Due + A) x .25	
E. Months of Interest Accrual: number of months between date in column 3 and remittance date	
F. Interest Due: (Tax Due + C) x .01 x E	
G. Total Penalty and Interest Due: C + D + F	

The City of Lemon Grove is providing this information as general guidance on the City’s Cannabis Business Tax Ordinance. This information is provided as a public service and should not be construed or relied upon in any way as legal advice. Although we make every effort to correct any errors brought to our attention, please refer directly to the full text of the Ordinance at www.lemongrove.ca.gov/cannabistax