



CITY OF LEMON GROVE

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

CANNABIS BUSINESS TAX Late Fee Remittance Form: Calendar Year 2024

Business Name: _____

Tax Period: _____

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

Remittance Date: _____

Step One: 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 2024	2/29/2024	3/01/2024	3/01/24-3/31/24	4/01/2024
February 2024	4/01/2024	4/01/2024	4/02/24-4/30/24	5/01/2024
March 2024	4/30/2024	5/01/2024	5/01/24-5/31/24	6/01/2024
April 2024	6/03/2024	6/01/2024	6/04/24-7/03/24	7/04/2024
May 2024	7/01/2024	7/01/2024	7/02/24-8/01/24	8/02/2024
June 2024	7/31/2024	8/01/2024	8/01/24-8/31/24	9/01/2024
July 2024	9/03/2024	9/01/2024	9/04/24-10/03/24	10/04/2024
August 2024	9/30/2024	10/01/2024	10/01/24-10/31/24	11/01/2024
September 2024	11/04/2024	11/01/2024	11/05/24-12/04/24	12/05/2024
October 2024	12/02/2024	12/01/2024	12/03/24-01/02/25	1/03/2025
November 2024	1/02/2025	1/01/2025	1/03/25-2/02/25	2/03/2025
December 2024	2/03/2025	2/01/2025	02/04/25-3/03/25	3/04/2025

Step Two: 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 Amount x .10	
B. Interest on Tax: Tax Amount x .01. If remittance date is before date in column 3 of table above, skip this line	
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 + A) x .01 x E	
G. Total Penalty and Interest Due: 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