



## CITY OF LEMON GROVE

3232 Main Street • Lemon Grove, CA 91945 • (619) 825-3800

### CANNABIS BUSINESS TAX STATEMENT: RETAIL SALES

Please submit the completed form and payment to:

Attn: Cannabis Business Tax Administrator  
Lemon Grove City Hall  
3232 Main St.  
Lemon Grove, CA 91945

The Cannabis Business Tax is imposed upon each person who is engaged in business as a cannabis business within the City of Lemon Grove as defined in Lemon Grove Municipal Code (LGMC) §5.46.40. Payment of the tax in accordance with LGMC §5.46 does not authorize an unlawful business. Cannabis Business Tax filings are due on or before the last day of the month following the reporting month. If the due date falls on a Friday, Saturday, Sunday, or holiday observed by the City, the due date shall be the next regular business day.

Business Name: \_\_\_\_\_ Lemon Grove Business License #: \_\_\_\_\_

Street Address: \_\_\_\_\_ Tax Period (month & year): \_\_\_\_\_

#### Box 1 - Calculation of Cannabis Business Tax

A. Gross Receipts for Tax Period	
B. Gross Receipts Adjustments (itemized on attached adjustment form)	
C. Taxable Gross Receipts (A – B)	
D. Total Tax Due (C x .05)	

If payment is paid by the due date STOP. Your payment calculation is complete – remit the amount shown on line D above. If payment is being remitted after the due date, you must complete and submit the Late Fee Remittance Form in addition to this tax statement.

A penalty of 10% of the amount of the tax owed plus interest of 1% per month will be assessed for taxes not paid by the due date. Unpaid taxes and penalties outstanding for a period exceeding one calendar month beyond the due date will be assessed an additional 25% penalty.

Failure to remit Cannabis Business Taxes to the City may also result in the revocation of issued Conditional Use Permit (CUP) which grants the authority to operate.

I declare under penalty of perjury that the statements herein and any attachments are true, correct, and complete.

Print Name: \_\_\_\_\_ Date: \_\_\_\_\_

Authorized Signature: \_\_\_\_\_

Instructions to assist with the completion of this remittance form can be found at [www.lemongrove.ca.gov/cannabistax](http://www.lemongrove.ca.gov/cannabistax). 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 the website listed above.