



CITY OF LEMON GROVE

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

Cannabis Business Tax Statement Instructions

Cannabis Business Tax regulations are located on the City's website: <https://www.lemongrove.ca.gov/business-development/cannabis-business-tax>

Cash remittances in excess of \$3,000 requires an appointment. If you have questions or to schedule an appointment, contact the Tax Administrator at (619) 825-3803.

A Cannabis Business Tax Statement form must be filed monthly. Filings are due on or before the last day of the month following the tax period month. In the event the last day of the month falls on a Friday, Saturday, Sunday, or recognized City holiday, the due date shall be the next regular business day. Check payments sent by mail need to be received by the Tax Administrator by the due date to be considered on time. Credit cards will not be accepted for Cannabis Business Tax payments. City Hall office hours are Monday-Thursday, 7:00 a.m. to 6:00 p.m.

Payment Schedule: Calendar Year 2026

Tax Period	Tax Due Date
January 2026	3/2/2026
February 2026	4/1/2026
March 2026	4/30/2026
April 2026	6/1/2026
May 2026	6/30/2026
June 2026	8/3/2026
July 2026	8/31/2026
August 2026	9/30/2026
September 2026	11/2/2026
October 2026	11/30/2026
November 2026	1/4/2027
December 2026	2/1/2027

Calculation of Cannabis Business Tax

- A. **Gross Receipts for Tax Period** is the total amount received or payable for sales of goods, wares or merchandise, or for the performance of any act or service of any nature for which a charge is made or credit allowed, without any deduction therefrom on account of the cost of the property sold, the cost of materials used, labor or service costs, interest paid or payable, losses or any other expense whatsoever. The total amount includes all receipts, cash, credits, services and property of any kind or nature. There are nine exclusions to Gross Receipts detailed in Lemon Grove Municipal Code §5.46.40 N.
- B. **Gross Receipts Adjustments** are any amounts deducted from gross receipts to arrive at the amount to be taxed. For example, retail sales of medical cannabis made to customers with a valid California Department of Public Health Medical Marijuana Identification card. If you are claiming adjustments, complete and attach the Remittance Adjustment Form with your completed Cannabis Tax Statement Form.
- C. **Taxable Gross Receipts** are Gross Receipts for the Tax Period minus the adjustments (A-B).
- D. **Tax Due** is the amount of tax due for the period (C multiplied by .05)

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