



CITY OF LEMON GROVE

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

CANNABIS BUSINESS TAX

Late Fee Remittance Form: Calendar Year 2026

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 2026	3/2/2026	3/1/2026	3/3/2026 - 4/2/2026	4/3/2026
February 2026	4/1/2026	4/1/2026	4/2/2026 - 5/1/2026	5/2/2026
March 2026	4/30/2026	5/1/2026	5/1/2026 - 5/31/26	6/1/2026
April 2026	6/1/2026	6/1/2026	6/2/2026 - 7/1/2026	7/2/2026
May 2026	6/30/2026	7/1/2026	7/1/2026 - 7/31/2026	8/1/2026
June 2026	8/3/2026	8/1/2026	8/4/2026 - 9/3/2026	9/4/2026
July 2026	8/31/2026	9/1/2026	9/1/2026 - 9/30/2026	10/1/2026
August 2026	9/30/2026	10/1/2026	10/1/2026 - 10/31/2026	11/1/2026
September 2026	11/2/2026	11/1/2026	11/3/2026 - 12/2/2026	12/3/2026
October 2026	11/30/2026	12/1/2026	12/1/2026 - 12/31/2026	1/1/2027
November 2026	1/4/2027	1/1/2027	1/5/2027 - 2/4/2027	2/5/2027
December 2026	2/1/2027	2/1/2027	2/2/2027 - 3/1/2027	3/2/2027

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