



## Commercial Cannabis Activities Tax Payment Schedule

Retail, Distributor, Delivery		Cultivator	
Tax Period	Monthly Tax Due Date	Tax Period	Quarterly Tax Due Date
January	02/28 (leap year 2/29)	3 <sup>rd</sup> Quarter (January – March)	
February	03/31		
March	04/30		04/30
April	05/31	4 <sup>th</sup> Quarter (April – June)	
May	06/30		
June	07/31		07/31
July	08/31	1 <sup>st</sup> Quarter (July – September)	
August	09/30		
September	10/31		10/31
October	11/30	2 <sup>nd</sup> Quarter (October – December)	
November	12/31		
December	01/31		01/31

**Retail, Distributor, and Delivery** Commercial Cannabis Activities Tax Remittance Form must be filed monthly, even if no tax is due. **Cultivator** Commercial Cannabis Activities Tax Remittance must be filed quarterly. Filings are due on or before the last day of the month following the tax period. In the event the last day of the month falls on a weekend or recognized, County holiday, the due date shall be the next regular business day.

If paying by credit/debit card, third-party fees will apply.

A penalty of 12.5% of the amount of the tax owed plus interest of 1.5% will be assessed for taxes not paid by the due date. Unpaid taxes outstanding for a period exceeding one calendar month beyond the due date will be assessed an additional 12.5% penalty.

Failure to remit Commercial Cannabis Activities Taxes to the Tax Collector may also result in the revocation of issued permits and licenses which grant the authority to operate.

The Treasurer-Tax Collector office hours are Monday through Friday, 8:00 a.m. to 5:00 p.m.