



**MONTEREY COUNTY TREASURER-TAX COLLECTOR**

**MARY A ZEEB, TREASURER – TAX COLLECTOR**

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**COMMERCIAL CANNABIS BUSINESS TAX**

**Payment Schedule – Quick Reference**

The commercial cannabis business tax is imposed on a fiscal year basis and is due and payable in quarterly installments as detailed in Monterey County Code Section 7.100.060.

Monterey County operates on a fiscal year which runs from July 1 through June 30.

The commercial cannabis business tax shall be remitted on or before the last day of the month following the close of each fiscal quarter. The tax due shall be no less than the quarterly installment due. However, the taxpayer may at any time elect to pay the tax for the full fiscal year. (MCC Sec. 7.100.060).

Below is a quick reference of the fiscal quarters and the corresponding tax payment due dates, which you may find helpful.

**QUARTERLY PERIOD**

July, August, September

October, November, December

January, February, March

April, May, June

**DUE DATE**

October 31

January 31

April 30

July 31