

# 2023 Important Filing Tax and Fee Due Dates for Businesses

Due Date	Event	Regulating Agency	Notes
1/1	New business tax year begins	<a href="#">Treasurer &amp; Tax Collector</a>	
1/1	Health Care Security Ordinance (HCSO) - 2023 Expenditure Rates: Large businesses (100+ empl.) = \$3.40/hour; Medium-sized businesses (20-99 empl.) = \$2.27/hour; Small businesses (0-19 empl.) = exempt. 2023 Exemption Threshold: managerial, supervisory, and confidential employees who earn more than \$114,141 per year (or \$54.88/hour) are exempt.	<a href="#">Office of Labor Standards Enforcement</a>	<a href="#">2023 HCSO Poster must be posted at all workplaces or job sites.</a>
1/1	Cigarette Litter Abatement Fee: Annual adjustment. 2023 fee increases to \$1.25 per pack.	<a href="#">Treasurer &amp; Tax Collector</a>	<a href="#">Notice to Cigarette Retailers Re: Fee Increase</a>
1/1	Health Care Accountability Ordinance: Annual Plan Minimum Standards Set. The HCAO applies to most City contractors and tenants.	<a href="#">Office of Labor Standards Enforcement</a>	<a href="#">HCAO Minimum Standards and Guidance, Effective 1/1/23</a>
1/31	Cigarette Litter Abatement Fee Due for 2022, 4th Quarter Oct 1 - Dec 31.	<a href="#">Treasurer &amp; Tax Collector</a>	
1/31	Yearly Sales & Use Tax Return Due, Jan 1 - Dec 31; Quarterly Sales & Use Tax Return Due: 4th Quarter, Oct 1 -Dec 31	<a href="#">CA Department of Tax and Fee Administration</a>	<a href="#">The CDTFA assigns a filing frequency based on your reported sales tax or anticipated taxable sales at the time of registration.</a>
2/15	Deadline to file all exemption claims (Homeowners' Exemption; Disable Veterans' Property Tax Exemption; Church Exemption; Non-Profit Exemption; Fishing Exemption)	<a href="#">Assessor-Recorder</a>	
2/28	Annual Business Tax Return Due for 2022. Most small businesses with less than \$2,090,000 in gross receipts do not need to file their Annual Business Tax Return or pay Gross Receipts Tax.	<a href="#">Treasurer &amp; Tax Collector</a>	
3/31	Unified License Fees Due, such as licenses issued by Health, Fire, Police, and Entertainment	<a href="#">Treasurer &amp; Tax Collector</a>	
4/1	Business Personal Property Tax Statement (Form 571-L) Due	<a href="#">Assessor-Recorder</a>	
4/10	Deadline to pay 2nd installment of Property Taxes	<a href="#">Treasurer &amp; Tax Collector</a>	
4/30	Estimated Annual Business Tax Payment Due: 1st Quarter installment Due	<a href="#">Treasurer &amp; Tax Collector</a>	
4/30	Cigarette Litter Abatement Fee Due: 1st Quarter, Jan 1 - Mar 31	<a href="#">Treasurer &amp; Tax Collector</a>	
4/30	Sugary Drinks Tax Due: 1st Quarter, Jan 1 - Mar 31	<a href="#">Treasurer &amp; Tax Collector</a>	
4/30	Estimated Annual Business Tax: 1st quarterly installment Due	<a href="#">Treasurer &amp; Tax Collector</a>	

4/30	Health Care Security Ordinance (HCSO) 2022 Annual Reporting Form (ARF) Due	<a href="#">Office of Labor Standards Enforcement</a>	
4/30	Quarterly Sales & Use Tax Return Due: 1st Quarter, Jan 1 - Mar 31	<a href="#">CA Department of Tax and Fee Administration</a>	<a href="#">Quarterly reporting</a>
5/7	Last day to file Business Personal Property without penalty	<a href="#">Assessor-Recorder</a>	
5/31	Annual Business Registration Renewal Due (FY23-24). Business Registration Renewal due 5/31 covers the Fiscal Year beginning July 1 - June 30.	<a href="#">Treasurer &amp; Tax Collector</a>	
6/30	Fiscal Year (FY) 2022-2023 ends - FY 22-23 Business Registration Certificate Expires	<a href="#">Treasurer &amp; Tax Collector</a>	
6/30	Deadline to qualify for First Year Free Program	<a href="#">Treasurer &amp; Tax Collector</a>	<a href="#">Initial registration and license fees waived for qualifying business locations registered or added from 11/1/21 to 6/30/23.</a>
7/1	Fiscal Year (FY) 2023-2024 begins - First day of FY 23-24 Business Registration Certificate	<a href="#">Treasurer &amp; Tax Collector</a>	
7/31	Estimated Annual Business Tax Payment Due: 2nd Quarter installment due	<a href="#">Treasurer &amp; Tax Collector</a>	
7/31	Cigarette Litter Abatement Fee Due: 2nd Quarter, Apr 1 - June 30	<a href="#">Treasurer &amp; Tax Collector</a>	
7/31	Sugary Drinks Tax Due: 2nd Quarter, Apr 1 - June 30	<a href="#">Treasurer &amp; Tax Collector</a>	
7/31	Quarterly Sales & Use Tax Return Due: 2st Quarter, Apr 1 - June 30	<a href="#">CA Department of Tax and Fee Administration</a>	<a href="#">Quarterly reporting</a>
8/31	Business Personal Property Tax payment due	<a href="#">Assessor-Recorder</a>	<a href="#">Payable to: Tax Collector's Office</a>
9/15	Deadline to file a formal appeal of your 2023/2024 assessed Business Personal Property value	<a href="#">Assessment Appeals Board</a>	
10/31	Estimated Annual Business Tax Payment Due: 3rd Quarter installment due	<a href="#">Treasurer &amp; Tax Collector</a>	
10/31	Cigarette Litter Abatement Fee Due: 3rd Quarter, July 1 - Sept 30	<a href="#">Treasurer &amp; Tax Collector</a>	
10/31	Sugary Drinks Tax Due: 3rd Quarter, July 1 - Sept 30	<a href="#">Treasurer &amp; Tax Collector</a>	
10/31	Quarterly Sales & Use Tax Return Due: 3rd Quarter, Aug 1 - Sept 30	<a href="#">CA Department of Tax and Fee Administration</a>	<a href="#">Quarterly reporting</a>
12/10	Deadline to pay 1st installment of Property Taxes	<a href="#">Treasurer &amp; Tax Collector</a>	

Updated 1/24/23