

2022 Important Filing Tax and Fee Due Dates for Businesses

Due Date	Event	Regulating Agency	Notes
1/1	New business tax year begins	Treasurer & Tax Collector	
1/1	Health Care Security Ordinance (HCSO) - 2022 Expenditure Rates: Large businesses (100+ empl.) = \$3.30/hour; Medium-sized businesses (20-99 empl.) = \$2.20/hour; Small businesses (0-19 empl.) = exempt. 2022 Exemption Threshold: managerial, supervisory, and confidential employees who earn more than \$109,643 per year (or \$52.71/hour) are exempt.	Office of Labor Standards Enforcement	2022 HCSO Poster must be posted at all workplaces or job sites.
1/1	Cigarette Litter Abatement Fee: Annual adjustment	Treasurer & Tax Collector	2022 fee increases to \$1.05 per pack.
1/1	Health Care Accountability Ordinance: Annual Plan Minimum Standards Set. The HCAO applies to most City contractors and tenants.	Office of Labor Standards Enforcement	HCAO Minimum Standards & Guidance, Effective 1/1/22.
1/31	Cigarette Litter Abatement Fee Due for 2021, 4th Quarter Oct 1 - Dec 31.	Treasurer & Tax Collector	
1/31	Yearly Sales & Use Tax Return Due, Jan 1 - Dec 31; Quarterly Sales & Use Tax Return Due: 4th Quarter, Oct 1 -Dec 31	CA Department of Tax and Fee Administration	The CDTFA assigns a filing frequency based on your reported sales tax or anticipated taxable sales at the time of registration.
2/15	Deadline to file all exemption claims (Homeowners' Exemption; Disable Veterans' Property Tax Exemption; Church Exemption; Non-Profit Exemption; Fishing Exemption)	Assessor-Recorder	
2/28	Annual Business Tax Return Due for 2021. Most small businesses with less than \$2M in gross receipts do not need to file their Annual Business Tax Return or pay Gross Receipts Tax.	Treasurer & Tax Collector	Effective 1/1/21, Prop F eliminated the City's Payroll Expense Tax and expanded the small business exemption to gross receipts of \$2M or less.
3/31	Unified License Fees Due, such as licenses issued by Health, Fire, Police, and Entertainment	Treasurer & Tax Collector	Starting 2022, SFDPH Weights & Measures/Point of Sale Station fees will be added to Unified License Bill.
4/1	Business Personal Property Tax Statement (Form 571-L) Due	Assessor-Recorder	Starting 2021, taxpayers have the option to e-file their 571-L statements.
4/10	Deadline to pay 2nd installment of Property Taxes	Treasurer & Tax Collector	
4/30	Estimated Annual Business Tax Payment Due: 1st Quarter installment due	Treasurer & Tax Collector	

4/30	Cigarette Litter Abatement Fee Due: 1st Quarter, Jan 1 - Mar 31	Treasurer & Tax Collector	
4/30	Sugary Drinks Tax Due: 1st Quarter, Jan 1 - Mar 31	Treasurer & Tax Collector	
4/30	Estimated Annual Business Tax: 1st quarterly installment due	Treasurer & Tax Collector	
4/30	Health Care Security Ordinance (HSCO) 2021 Annual Reporting Form (ARF) due	Office of Labor Standards Enforcement	
4/30	Quarterly Sales & Use Tax Return Due: 1st Quarter, Jan 1 - Mar 31	CA Department of Tax and Fee Administration	Quarterly reporting
5/7	Last day to file Business Personal Property without penalty	Assessor-Recorder	
5/31	Annual Business Registration Renewal Due (FY22-23). Business Registration Renewal due 5/31 covers the Fiscal Year beginning July 1 - June 30.	Treasurer & Tax Collector	
6/30	Fiscal Year (FY) 2021-2022 ends - Last day of FY 21-22 Business Registration Certificate	Treasurer & Tax Collector	
7/1	Fiscal Year (FY) 2022-2023 begins - First day of FY 22-23 Business Registration Certificate	Treasurer & Tax Collector	
7/31	Estimated Annual Business Tax Payment Due: 2nd Quarter installment due	Treasurer & Tax Collector	
7/31	Cigarette Litter Abatement Fee Due: 2nd Quarter, Apr 1 - June 30	Treasurer & Tax Collector	
7/31	Sugary Drinks Tax Due: 2nd Quarter, Apr 1 - June 30	Treasurer & Tax Collector	
7/31	Quarterly Sales & Use Tax Return Due: 2st Quarter, Apr 1 - June 30	CA Department of Tax and Fee Administration	Quarterly reporting
8/31	Business Personal Property Tax payment due	Assessor-Recorder	Payable to: Tax Collector's Office
9/15	Deadline to file a formal appeal of your 2022/2023 assessed Business Personal Property value	Assessment Appeals Board	
10/31	Estimated Annual Business Tax Payment Due: 3rd Quarter installment due	Treasurer & Tax Collector	
10/31	Cigarette Litter Abatement Fee Due: 3rd Quarter, July 1 - Sept 30	Treasurer & Tax Collector	
10/31	Sugary Drinks Tax Due: 3rd Quarter, July 1 - Sept 30	Treasurer & Tax Collector	
10/31	Quarterly Sales & Use Tax Return Due: 3rd Quarter, Aug 1 - Sept 30	CA Department of Tax and Fee Administration	Quarterly reporting
10/31	Deadline to qualify for First Year Free Program	Treasurer & Tax Collector	Initial registration and license fees are waived for qualifying small businesses when you register as a new business or new location with the City.
12/10	Deadline to pay 1st installment of Property Taxes	Treasurer & Tax Collector	