



# County of Santa Barbara

## BOARD OF SUPERVISORS

### Minute Order

March 12, 2024

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**Present:** 5 - Supervisor Williams, Supervisor Capps, Supervisor Hartmann, Supervisor Nelson, and Supervisor Lavagnino

COUNTY EXECUTIVE OFFICE

File Reference No. 24-00101

**RE:** HEARING - Consider recommendations regarding Cannabis Taxation Options, as follows: (EST. TIME: 1 HR.)

- a) Consider options for alternate methods or changes to the cannabis taxation structure related to cultivation, as follows:
- i) Develop tax structure for cultivation area by square foot;
  - ii) Develop tax structure for cultivation by weight (pound or ounce) of cannabis product;
  - iii) Provide direction to staff to maintain current taxation method (gross sales receipts); or
  - iv) Provide other direction to staff on taxation methods;
- b) Provide direction to staff to develop a ballot measure for cannabis taxation including creation of documents for the November 2024 General Election ballot as needed; and
- c) Determine that pursuant to California Environmental Quality Act (CEQA) Guidelines Section 15378(b)(5) the above actions are not a project subject to CEQA review because they are administrative activities that will not result in direct or indirect physical changes in the environment.

COUNTY EXECUTIVE OFFICER'S RECOMMENDATION: POLICY

*HEARING TIME: 12:47 PM - 3:08 PM (2 HR. 21 MIN.)*

**Jared Ficker, David Van Wingerden, Amy Steinfeld, Bryce Nickter, Mike Palmer, Kaponu Cury, Patrick Fourmy, Jack Motter, Micah Anderson, and Todd Mehl addressed the Board.**

**Received and filed staff presentation and conducted a public hearing.**

**A motion was made by Supervisor Williams, seconded by Supervisor Hartmann, that this matter be acted on as follows:**

- a) i) through iv) Directed staff to study the following two alternative methods to the cannabis tax structure for cultivation, as follows: (1) Tax structure based on a hybrid model (gross receipts and square footage); and (2) Tax structure by square footage that is more aligned with the rest of the state. Further directed staff to include a minimum and a maximum and method of floatation on the state licensed area;
- b) Directed; and
- c) Approved.

**The motion carried by the following vote:**



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**Ayes:** 4 - Supervisor Williams, Supervisor Capps, Supervisor Hartmann, and Supervisor Nelson

**Noes:** 1 - Supervisor Lavagnino