



## Legislation Details (With Text)

<b>File #:</b>	24-00101	<b>Version:</b>	1
<b>Type:</b>	Departmental Agenda	<b>Status:</b>	Agenda Ready
<b>File created:</b>	1/25/2024	<b>In control:</b>	BOARD OF SUPERVISORS
<b>On agenda:</b>	3/12/2024	<b>Final action:</b>	3/12/2024
<b>Title:</b>	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		
<b>Sponsors:</b>	COUNTY EXECUTIVE OFFICE		
<b>Indexes:</b>			
<b>Code sections:</b>			
<b>Attachments:</b>	1. Board Letter, 2. Attachment A - SQFT Structure-Pricing-Worksheet, 3. Attachment B - CA county comparison, 4. Public Comment - Group 1, 5. Public Comment - Group 2, 6. Public Comment - Group 3, 7. Public Comment - Group 4, 8. Public Comment - CARP Growers, 9. Presentation, 10. Minute Order		

Date	Ver.	Action By	Action	Result
3/12/2024	1	BOARD OF SUPERVISORS	Acted on as follows:	Pass

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