



## Legislation Details

**File #:** 24-00484      **Version:** 1

**Type:** Departmental Agenda      **Status:** Agenda Ready

**File created:** 5/7/2024      **In control:** BOARD OF SUPERVISORS

**On agenda:** 5/14/2024      **Final action:** 5/14/2024

**Title:** HEARING - Consider recommendations regarding Cannabis Cultivation Taxation Options, as follows:  
(EST. TIME: 1 HR. 30 MIN.)

- a) Consider two alternative methods for cannabis taxation for cultivation:
  - i) Option 1: Square foot tax rate with a minimum Base Tax Rate and Activity Tax Rate; or
  - ii) Option 2: Hybrid structure of Gross Receipts Tax Rate with a minimum Base Tax Rate based on square footage; and
  - iii) Direct staff to return on June 25, 2024 with a Taxation Ordinance and ballot measure for cannabis operations for the November 2024 General Election ballot; and
  - iv) Direct staff to incorporate ballot language to allow for flexibility to adjust square footage tax rates at the Board’s discretion without returning to the voters; OR
- b) Take no action and maintain the current gross receipts taxation method; 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

**Sponsors:** COUNTY EXECUTIVE OFFICE

**Indexes:**

**Code sections:**

**Attachments:** 1. Board Letter, 2. Attachment A - CA county comparison, 3. Public Comment - Good Farmer Great Neighbors Trade Association, 4. Public Comment - Carp Growers, 5. Presentation - Staff, 6. Presentation - Supervisor Capps, 7. Cannabis Tax Chart - Lavagnino, 8. Minute Order

Date	Ver.	Action By	Action	Result
5/14/2024	1	BOARD OF SUPERVISORS	Acted on as follows:	Pass