



## Legislation Details (With Text)

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|-----------------------|---|----------------------|----------------------|
| <b>File #:</b>        | 22-00414  | <b>Version:</b>      | 1                    |
| <b>Type:</b>          | Departmental Agenda   | <b>Status:</b>       | Agenda Ready         |
| <b>File created:</b>  | 5/5/2022  | <b>In control:</b>   | BOARD OF SUPERVISORS |
| <b>On agenda:</b>     | 5/17/2022   | <b>Final action:</b> | 5/17/2022            |
| <b>Title:</b>         | HEARING - Consider recommendations regarding Cannabis Taxation Options, as follows: (EST. TIME: 1 HR.)  |                      |                      |
|                       | a) Receive and file an update on cannabis taxation, and the following options for alternate methods or changes to the cannabis taxation structure:  |                      |                      |
|                       | i) Develop tax structure for cultivation area by square foot;   |                      |                      |
|                       | ii) Develop a hybrid tax structure with a minimum tax on cultivation set by square footage;   |                      |                      |
|                       | iii) Provide direction to staff to maintain current taxation method and return to the Board with proposed amendments to cannabis ordinance(s) clarifying current requirements to improve compliance (staff recommendation); or  |                      |                      |
|                       | iv) Provide other direction to staff on taxation methods; and   |                      |                      |
|                       | b) 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 - Local Cannabis Tax Rates by Square Foot for Selected Counties, 3. Attachment B - Example Rates and Revenues for Option 1 and 2, 4. Public Comment - Law Office of Marc Chytilo, 5. Public Comment - Ms. Ashbrook, 6. Public Comment - Group 1, 7. Public Comment - Good Farmers Great Neighbors, 8. Presentation, 9. Public Comment - O'Neill, 10. Public Comment - Mrs. Elliott, 11. Public Comment - Carp Growers, 12. Public Comment Speakers, 13. Minute Order |                      |                      |

| Date      | Ver. | Action By            | Action               | Result |
|-----------|------|----------------------|----------------------|--------|
| 5/17/2022 | 1    | BOARD OF SUPERVISORS | Acted on as follows: | Pass   |

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iv) Provide other direction to staff on taxation methods; and

b) 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