

## Legislation Details (With Text)

File #:	22-0	0414	Version: 1				
Туре:	Depa	artmental <i>i</i>	Agenda	Status:	Agenda Ready		
File created:	5/5/2	2022		In control:	BOARD OF SUPERVISORS		
On agenda:	5/17	/2022		Final action	5/17/2022		
Title:	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) De	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) P	iv) Provide other direction to staff on taxation methods; and					
	<ul> <li>b) Determine that pursuant to California Environmental Quality Act (CEQA) Guidelines section 15378</li> <li>(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.</li> </ul>						
	COUNTY EXECUTIVE OFFICER'S RECOMMENDATION: POLICY						
Sponsors:	COUNTY EXECUTIVE OFFICE						
Indexes:							
Code sections:							
Attachments:	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	1		Action	Result	
5/17/2022	1	BOARD	OF SUPERVIS	ORS /	Acted on as follows:	Pass	

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