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## Legislation Details

**File #:** 22-00414      **Version:** 1

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

**File created:** 5/5/2022      **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) 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

**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	Action	Result
5/17/2022	1	BOARD OF SUPERVISORS	Acted on as follows:	Pass