

Cannabis Supply Chain Tax Rates for Various Jurisdictions

Jurisdiction	Retail	Manufacturing
Humboldt	Not taxed	Not taxed
Lake	4.0% GR	2.5% GR
Mendocino	\$ 2,500 annually	\$ 2,500 annually
Monterey	4.5% GR	1.5% GR
Nevada*	2.5% GR	2.5% GR
SF City/County**	2.5/5% GR	1/1.5% GR
San Luis Obispo	6.0% GR	6.0% GR
Santa Barbara	6.0% GR	3.0% GR
Santa Cruz	7.0% GR	7.0% GR
Yolo	2.0% GR	5.0% GR
Sonoma County	2.0% GR	3.0% GR
Cloverdale	3.5% GR	1.0% GR
Cotati***	3.0% GR	1.0% GR
Healdsburg***	4.0% GR	2.0% GR
Petaluma****	0.016% license	0.016% license
Rohert Park	Not permitted	Not permitted
Santa Rosa***	3.0% GR	1.0% GR
Sebastopol	Not taxed	Not taxed
Sonoma	4.0% GR	4.0% GR
Windsor	Not permitted	Not permitted

*Nevada County also has a minimum tax due per fiscal year: \$2,500

**San Francisco City/County tax rate is dependent on gross receipt revenue. For retail sales: \$1M to \$1.5M, the tax rate is 2.5%; over \$1.5M, the tax rate is 5%. For other than retail sales: \$1M to \$1.5M, the tax rate is 1%; over \$1.5M, the tax rate is 1.5%.

***Cotati, Healdsburg, and Santa Rosa have a 0% tax on Medical Retail.

****Petaluma does not have a cannabis business tax, but bases business license fees on gross receipt revenue at a rate of 0.016% up to a maximum of \$45/year