

## Cannabis Cultivation Tax Rates for Various Jurisdictions

Jurisdiction	Cultivation Type		
	Outdoor	Indoor	Mixed-Light
Humboldt	\$ 0.10 sq. ft.	\$ 0.30 sq. ft.	\$ 0.20 sq. ft.
Lake	\$ 1.00 sq. ft.	\$ 3.00 sq. ft.	\$ 2.00 sq. ft.
Mendocino	1.25% GR	1.25% GR	1.25% GR
Monterey	\$ 0.71 sq. ft.	\$ 2.13 sq. ft.	\$ 1.46 sq. ft.
Nevada*	\$ 0.16 sq. ft.	\$ 0.32 sq. ft.	\$ 0.16 sq. ft.
SF City/County**	N/A	1% to 5% GR	N/A
San Luis Obispo	6.0% GR	6.0% GR	N/A
Santa Barbara	4.0% GR	4.0% GR	4.0% GR
Santa Cruz	7.0% GR	7.0% GR	7.0% GR
Yolo	4.0% GR	4.0% GR	4.0% GR
Santa Rosa***	N/A	2% or \$5.00/sq. ft.	N/A
Sonoma	\$ 0.69 sq. ft.	\$ 7.58 sq. ft.	\$ 2.51 sq. ft.

\*Nevada County also has a minimum tax due per growing cycle based on canopy size: \$1,250 for less than 2,500 sq. ft.; \$2,500 for between 2,500 and 5,000 sq. ft.; \$5,000 for more than 5,000 sq. ft.

\*\*San Francisco City/County tax rate is dependent on gross receipt revenue: \$1M to \$1.5M, the tax rate is 1%; over \$1.5M, the tax rate is 1.5%.

\*\*\*Santa Rosa allows the taxpayer to determine method of taxation to be either 2% of GR or \$5.00/sq. ft.