

## Cannabis Cultivation Tax Rates for Various Jurisdictions

Jurisdiction	Cultivation Type			
	Outdoor	Indoor	Mixed Light	Nursery
Humboldt	\$ 0.15 sq. ft.	\$ 0.45 sq. ft.	\$ 0.30 sq. ft.	Not taxed
Lake	\$ 0.50 sq. ft.	\$ 1.50 sq. ft.	\$ 1.00 sq. ft.	\$ 1.00 sq. ft.
Mendocino	2.5% GR	2.5% GR	2.5% GR	\$ 2,500 annually
Monterey	\$ 2.50 sq. ft.	\$ 7.00 sq. ft.	\$ 3.00 sq. ft.	\$ 1.00 sq. ft.
Nevada	2.5% GR	2.5% GR	2.5% GR	2.5% GR
SF City/County*	N/A	1/1.5% GR	N/A	1/1.5% GR
San Luis Obispo	8.0% GR	8.0% GR	N/A	8.0% GR
Santa Barbara	4.0% GR	4.0% GR	4.0% GR	1.0% GR
Santa Cruz	7.0% GR	7.0% GR	7.0% GR	7.0% GR
Yolo	4.0% GR	4.0% GR	4.0% GR	4.0% GR
Santa Rosa**	N/A	2% or \$5.00/sq. ft.	N/A	Not taxed
Sonoma	\$0.62-\$1.24 sq. ft.	\$2.32-\$6.96 sq. ft.	\$1.39-\$4.02 sq. ft.	Not taxed

\*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.