

ORDINANCE NO. ()

AN ORDINANCE OF THE BOARD OF SUPERVISORS OF THE COUNTY OF SONOMA, STATE OF CALIFORNIA, AMENDING CHAPTER 35 OF THE SONOMA COUNTY CODE

The Board of Supervisors of the County of Sonoma, State of California, ordains as follows:

Section I. Purpose. These amendments are adopted to achieve the following purposes, among others, and directs that the provisions herein be interpreted to accomplish these purposes:

A. The Board of Supervisors directed staff to amend the Cannabis Business Tax Ordinance to establish a new tax rate for outdoor cannabis cultivation, effective July 1, 2026; and

B. At the March 7, 2017 special election, the voters of Sonoma County approved the Cannabis Business Tax ordinance (Measure A), codified in Chapter 35 of the Sonoma County Code and amended on June 13, 2017, August 28, 2018, April 19, 2022, May 23, 2023, April 30, 2024, and May 6, 2025; and

C. The Cannabis Business Tax is imposed in accordance with the state law, specifically California Revenue and Taxation Code sections 34021.5 and 7284, and other enabling legislation; and the Cannabis Business Tax Ordinance, as approved by the voters, authorizes the Board of Supervisors, at any time by ordinance, to implement a tax rate that is lower than the maximum tax approved by the voters.

Section II. Amendments. The following Sections of Chapter 35 of the Sonoma County Code are amended and added as included in Exhibit A (text to be added is shown in ***bold italics***, text to be deleted is shown in strikethrough):

- A. Section 35-1. Title.
- B. Section 35-2. General tax.
- C. Section 35-3. Purpose of the ordinance.
- D. Section 35-4. Definitions.
- E. Section 35-5. Tax imposed.
- F. Section 35-6. Reporting and remittance of tax.
- G. Section 35-7. Registration.
- H. Section 35-8. Payments and communications – Timely remittance.
- I. Section 35-9. Payment – When taxes deemed delinquent.
- J. Section 35-10. Notice not required by County.
- K. Section 35-11. Penalties and interest.
- L. Section 35-12. Waiver of penalties and interest.
- M. Section 35-14. Refunds and procedures.
- N. Section 35-16. Administration of the tax.
- O. Section 35-17. Enforcement – Action to collect.
- P. Section 35-18. Apportionment.
- Q. Section 35-20. Audit and examination of records and equipment.
- R. Section 35-21. Other licenses, permits, taxes, fees, or charges.
- S. Section 35-22. Change of ownership.

- T. Section 35-23. Payment of tax does not authorize unlawful business.
- U. Section 35-24. Deficiency determinations.
- V. Section 35-25. Failure to report – Nonpayment, fraud.
- W. Section 35-26. Notice of tax assessment – Notice requirements.
- X. Section 35-27. Tax assessment – Review, application, and determination.
- Y. Section 35-28. Appeal from Treasurer-Tax Collector determination – filing.
- Z. Section 35-29. Appeal hearing – Notice.
- AA. Section 35-30. Appeal hearing – Appointment of hearing officer.
- BB. Section 35-31. Appeal hearing – Conduct.
- CC. Section 35-32. Appeal hearing – Final determination.
- DD. Section 35-35. Tax Returns as confidential.

Section III. If any section, subsection, sentence, clause, or phrase of this Ordinance is for any reason held to be unconstitutional or invalid, such decision shall not affect the validity of the remaining portion of this Ordinance. The Board of Supervisors hereby declares that it would have passed this Ordinance and every section, subsection, sentence, clause or phrase thereof irrespective of the fact that any one or more sections, subsections, sentences, clauses or phrases be declared unconstitutional or invalid.

Section IV. This Ordinance shall become operative on July 1, 2026. It shall be published once before the expiration of fifteen (15) days after said passage, with the names of the Supervisors voting for or against the same, in The Press Democrat, a newspaper of general circulation published in the County of Sonoma, State of California.

In regular session of the Board of Supervisors of the County of Sonoma, introduced on the 28th day of April, 2026, and finally passed and adopted this 19th day of May, 2026, on regular roll call of the members of said Board by the following vote:

SUPERVISORS:

Rabbitt: Coursey: Gore: Hopkins: Hermosillo:

Ayes: Noes: Absent: Abstain:

WHEREUPON, the Chair declared the above and foregoing Ordinance duly adopted and

SO ORDERED.

 Chair, Board of Supervisors
 County of Sonoma

ATTEST:

 David Guhin,
 Clerk of the Board of Supervisors