

Cannabis Cultivation Tax Rates for Various Jurisdictions

Jurisdiction	Cultivation Type		
	Outdoor	Mixed-Light	Indoor
Humboldt*	\$ - sq. ft.	\$ - sq. ft.	\$ - sq. ft.
Lake	\$ 0.52 sq. ft.	\$ 1.03 sq. ft.	\$ 1.55 sq. ft.
Mendocino	1.25% GR	1.25% GR	1.25% GR
Monterey	\$ 0.71 sq. ft.	\$ 1.46 sq. ft.	\$ 2.13 sq. ft.
Nevada	\$ 0.16 sq. ft.	\$ 0.32 sq. ft.	\$ 0.32 sq. ft.
San Luis Obispo	6.0% GR	6.0% GR	6.0% GR
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	N/A	2% or \$5.00/sq. ft.
Sonoma	\$ 0.36 sq. ft.	\$ 1.15 sq. ft.	\$ 3.00 sq. ft.

*Humboldt County has suspended the cannabis cultivation tax.

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

Cannabis Supply Chain Tax Rates for Various Jurisdictions

Jurisdiction	Operation Type	
	Retail	Manufacturing
Humboldt	Not taxed	Not taxed
Lake	4.0% GR	2.5% GR
Mendocino	5.0% GR	\$ 2,500 annually
Monterey	4.5% GR	1.5% GR
Nevada	2.81% GR	2.81% 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	5.0% GR	5.0% GR

Sonoma County	3.0% GR	1.5% GR
Cloverdale	2.5% GR	2.5% GR
Cotati	3.0% GR	1.0% GR
Healdsburg	4.0% GR	2.0% GR
Petaluma	0.016% license	0.016% license
Rohnert 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