



# COUNTY OF SONOMA

575 ADMINISTRATION  
DRIVE, ROOM 102A  
SANTA ROSA, CA 95403

## SUMMARY REPORT

**Agenda Date:** 1/4/2022

**To:** Board of Supervisors

**Department or Agency Name(s):** Auditor-Controller-Treasurer-Tax Collector and County Administrator's Office

**Staff Name and Phone Number:** Brooke Koop 707-565-2281 and M. Christina Rivera 707-565-2431

**Vote Requirement:** Majority

**Supervisorial District(s):** All

**Title:**

Cannabis Tax Review

**Recommended Action:**

Discuss Current Sonoma County Cannabis Tax and provide direction to staff

**Executive Summary:**

The Board of Supervisors and county staff have received requests from the legal Cannabis industry to revise the County's Tax structure. Most recently, as a result of the industry-reported per pound price drop, and as a reaction to the state's January 1, 2022 cultivation tax rate increase.

This report provides an overview of the cultivation tax structures in place for both the state and the county's unincorporated area; identifies policies issued by neighboring municipalities and preliminary legislation discussion by Senator McGuire; and seeks specific staff direction on additional information needed, as well as establishing next steps and execution timeline.

**Discussion:**

See attached presentation.

**Strategic Plan:**

Not applicable

**Prior Board Actions:**

Not applicable

**FISCAL SUMMARY**

<b>Expenditures</b>	<b>FY 21-22 Adopted</b>	<b>FY22-23 Projected</b>	<b>FY 23-24 Projected</b>
Budgeted Expenses	\$0		
Additional Appropriation Requested			
<b>Total Expenditures</b>	<b>\$0</b>		
<b>Funding Sources</b>			
General Fund/WA GF			
State/Federal			

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Fees/Other			
Use of Fund Balance			
Contingencies			
<b>Total Sources</b>	<b>\$0</b>		

**Narrative Explanation of Fiscal Impacts:**

Review of the topic with today's item does not result in a quantifiable fiscal impact.

<b>Staffing Impacts:</b>			
<b>Position Title (Payroll Classification)</b>	<b>Monthly Salary Range (A-I Step)</b>	<b>Additions (Number)</b>	<b>Deletions (Number)</b>

**Narrative Explanation of Staffing Impacts (If Required):**

Not applicable

**Attachments:**

Staff Presentation

**Related Items "On File" with the Clerk of the Board:**

None