

Legislation Text

File #: 2021-1445, Version: 1

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): Countywide

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 establishing next steps and execution timeline.

Discussion:

See attached presentation.

Strategic Plan:

Not applicable

Prior Board Actions:

Not applicable

FISCAL SUMMARY

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

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

Narrative Explanation of Fiscal Impacts:

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

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

Narrative Explanation of Staffing Impacts (If Required):

Not applicable

Attachments:

Staff Presentation

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

None