

*Before the Board of Supervisors County of  
Monterey, State of California*

**Resolution No. 22-425**

Authorize the Treasurer-Tax Collector to conditionally waive all penalties and interest on unpaid installments of the annual commercial cannabis business tax imposed on cultivation activities for the first quarter of Fiscal Year 2022-2023, so long as the full amounts due for that quarter are received by the Treasurer-Tax Collector on or before January 31, 2023.

**WHEREAS**, on September 13, 2022, the Board of Supervisors of the County of Monterey (the Board) adopted Ordinance No. 5384 to authorize the Board of Supervisors to, by resolution, waive or conditionally waive penalties and interest on delinquent commercial cannabis business taxes; and

**WHEREAS**, due to an economic downturn and other factors, many cannabis operators are struggling to timely pay existing delinquent taxes for Fiscal Year (FY) 2021-2022, Quarters two, three, and four; and

**WHEREAS**, Ordinance No. 5384 also extended the Board's previously granted conditional waiver of penalties and interests for the third and fourth quarters of FY 21-22, adopted initially until July 31, 2022, in Ordinance No. 5371, to January 31, 2023 while extending the conditional waiver to the second quarter of FY 21-22; and

**WHEREAS**, the deadline to pay the first quarterly installment for commercial cannabis taxes for FY 22-23 is October 31, 2022; and

**WHEREAS**, the Board is concerned that this deadline will further hinder the local cannabis' industry's ability to recover from the economic downturn;

**NOW, THEREFORE, BE IT RESOLVED**, the Board of Supervisors of the County of Monterey does hereby adopt a resolution to:

- I. Authorize the Treasurer-Tax Collector to conditionally waive all penalties and interest on unpaid installments of the annual commercial cannabis business tax imposed on cultivation activities for the first quarter of Fiscal Year 2022-2023, so long as the full amounts due for that quarter are received by the Treasurer-Tax Collector on or before January 31, 2023.

**PASSED AND ADOPTED** on this 18<sup>th</sup> day of October 2022, by roll call vote

AYES: Supervisors Alejo, Phillips, Lopez, Askew, and Adams

NOES: None

ABSENT: None

(Government Code 54953)

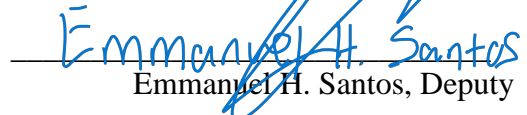
I, Valerie Ralph, Clerk of the Board of Supervisors of the County of Monterey, State of California, hereby certify that the foregoing is a true copy of an original order of said Board of Supervisors duly made and entered in the minutes thereof of Minute Book 82 for the meeting on October 18, 2022.

Dated: October 26, 2022

File ID: RES 22-183

Agenda Item No. 34

Valerie Ralph, Clerk of the Board of Supervisors  
County of Monterey, State of California

  
Emmanuel H. Santos, Deputy