

CURRENT Cannabis Tax Rates

Seq	Counties	Cultivation	Nursery	Manufacturing	Distribution	Research	Retail	Testing	Microbusiness
1	Monterey County	\$15/sq.ft.	\$2/sq.ft.	5%/ gross receipts	5%/ gross receipts	N/A	5%/ gross receipts	5% gross receipts	N/A
2	Santa Cruz County	5% gross receipts	5% gross receipts	5% gross receipts	7% gross receipts	7% gross receipts	7% gross receipts	7% gross receipts	7 % gross receipts
3	San Luis Obispo County - Ballot Measure	4% gross receipts	4% gross receipts	4% gross receipts	4% gross receipts	N/A	4% gross receipts	4% gross receipts	N/A
4	Santa Barbara County - Ballot Measure	4% gross receipts	1% gross receipts	N/A	1% gross receipts	N/A	6% gross receipts	N/A	6% gross receipts
5	San Benito County - Ballot Measure Tax Ranges	\$3 - \$17/sq.ft.	N/A	2.5-4% gross receipts	2-4% gross receipts	N/A	.5-8% gross receipts	.5-4%	2.5 - 5% gross receipts
Seq	Cities	Cultivation	Nursery	Manufacturing	Distribution	Research	Retail	Testing	Microbusiness
1	City of Del Rey Oaks	prohibited	prohibited	5% gross receipts	5% gross receipts	N/A	5% gross receipts	5% gross receipts	N/A
2	City of Gonzales	\$15/sq.ft.	\$15/sq.ft.	5% gross receipts	N/A	N/A	N/A	N/A	5% gross receipts
3	City of Greenfield	\$15/sq.ft.	\$2/sq.ft.	5%/ gross receipts	5%/ gross receipts	N/A	5%/ gross receipts	Exempt (4/2018)	N/A
4	City of King City	\$25/sq.ft. on the first 5k, \$10/sq.ft. thereafter	\$5/sq.ft.	\$30k fee	N/A	N/A	N/A	\$30k fee	N/A
5	City of Salinas	\$15/sq.ft.	\$2/sq.ft.	5% gross receipts	N/A	N/A	5% gross receipts	N/A	Varies
6	City of Seaside	2% gross receipts	N/A	2% gross receipts	2% gross receipts	2% gross receipts	6% gross receipts	2% gross receipts	N/A
		N/A	Data is either not applicable or has not been verified.						