

# Attachment B

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County	Banned Activities	Regulated Medical Activities	Regulated Adult Use Activities	Tax Measures	Links to County Ordinances Page	*Notes
Alameda		Delivery Dispensary Manufacturing Cultivation	Dispensaries*		<a href="#">Link</a>	Alameda County BOS voted to allow two medical dispensaries to sell adult use cannabis on December 19th.
Alpine	Cultivation Delivery Dispensary Distribution Manufacturing				<a href="#">Link</a>	
Amador	Medical and Non-Medical: Cultivation Delivery Dispensary Distribution Manufacturing				<a href="#">Link</a>	
Butte	Cultivation Dispensary Manufacturing Testing	Delivery	Delivery		<a href="#">Link</a>	Butte County has a ban on all medical and adult use cannabis activities except delivery.
Calaveras	Cultivation Delivery Dispensary Distribution Manufacturing	Dispensary		Yes. Gross proceeds tax of 7% for retail medicinal or adult use collectives, storefronts or dispensaries. Outdoor cultivation tax of \$45 per pound of dry weight flower and bud and \$10 per pound of dry weight trim.* Indoor cultivation tax of \$70 per pound of dry weight flower and bud and \$10 per pound of dry weight trim.*	<a href="#">Link</a>	On January 10th, Calaveras BOS voted to ban commercial cannabis cultivation. *The tax enacted by votes through Measure C in November 2016 remains in place for cultivation sites.
Colusa	Commercial Cultivation Distribution Delivery Dispensary Manufacturing		Personal Cultivation		<a href="#">Link</a>	

<b>Contra Costa</b>	Commercial Cultivation Delivery Distribution Dispensary Manufacturing		Personal Cultivation		<a href="#">Link</a>	
<b>Del Norte</b>	Cultivation Delivery Dispensary Manufacturing Testing				<a href="#">Link</a>	Del Norte County BOS adopted interim ban on all commercial cannabis on December 12th, 2017
<b>El Dorado</b>	Cultivation Delivery New Dispensaries Manufacturing Testing	Allows for existing medical dispensaries to continue operating			<a href="#">Link</a>	El Dorado County BOS adopted interim ban on all commercial cannabis on December 12th, 2017, but allowed for existing dispensaries to continue operation.
<b>Fresno</b>	Medical & Non-Medical: Cultivation Delivery Dispensary Manufacturing Testing				<a href="#">Link</a>	Fresno bans all medical and non-medical commercial activity
<b>Glenn</b>	Cultivation Delivery Dispensary Manufacturing Testing				<a href="#">Link</a>	Glenn County BOS extended its interim emergency ban ordinance on June 27, 2017.
<b>Humboldt</b>		Cultivation Delivery Dispensary Manufacturing Testing	Cultivation Delivery Dispensary Manufacturing Testing	Commercial marijuana cultivation permittees shall pay an annual tax of \$1 per square foot of outdoor cultivation area; \$2 per square foot of mixed-light cultivation area; or \$3 per square foot of indoor cultivation area regardless of whether or not marijuana is actually grown on such property	<a href="#">Link</a>	Humboldt County BOS adopted interim ordinance on November 14th, 2017 to allow for regulation of adult use cannabis activities through its current medical cannabis ordinances.

Imperial		Cultivation Delivery Distribution Manufacturing Microbusiness Testing	Cultivation Delivery Dispensary Distribution Manufacturing Microbusiness Testing	<p>The measure will impose the following tax rates:</p> <ul style="list-style-type: none"> <li>• A tax of 8% on the gross receipts of retailers of cannabis products</li> <li>• A tax of 5% on the gross receipts of cannabis manufactures</li> <li>• A tax of \$15 dollars per square foot of space utilized for cannabis cultivation. Measure Y increases the tax rate to \$20 per square foot on July 1st, 2020 and to a maximum \$22 per square foot in 2022.</li> </ul>	<a href="#">Link</a>	Voters in Imperial County voted to adopt Measure Y by 67.05%. Imperial County Supervisors previously adopted ordinances legalizing certain cannabis activities in the unincorporated areas of the county in November and December of 2017. Measure Y will impose a general tax on cannabis retail, manufacturing, and cultivation
Inyo		Cultivation Delivery Dispensary Distribution Manufacturing volatile Manufacturing non-volatile Microbusiness Testing	Cultivation Delivery Dispensary Distribution Manufacturing volatile Manufacturing non-volatile Microbusiness Testing	Commercial Cannabis Dispensaries and Businesses shall pay a 5% tax on gross receipts until 2020. The BOS has the authority to increase the rate to up 12.5% in crements of 2.5% after 2020. Cultivators shall pay 5% tax on gross receipts with minimum levels of payments based on the size of cultivation area.	<a href="#">Link</a>	Inyo County BOS has passed three comprehensive commercial cannabis ordinances on January 16th, 2018 that go into effect on February 16th, 2018. Voters approved a Commercial Cannabis Business tax in November 2016.
Kern	Medical and Non-Medical: Cultivation Delivery Dispensary Distribution Manufacturing Testing		Personal Cultivation		<a href="#">Link</a>	Kern County BOS voted to ban all commercial cannabis activities on October 24, 2017. The 28 legal dispensaries that were operating legally in the county prior to this ordinance have one year to shut down and recoup costs.
Kings	Medical: Cultivation Dispensary Distribution		Personal Cultivation		<a href="#">Link</a>	

Lake		Cultivation		\$1.00 per square foot of outdoor cultivation. \$2.00 per square foot of mixed-light cultivation. \$3.00 per square foot of indoor cultivation.	<a href="#">Link</a>	
Lassen	Medical and Non-Medical: Delivery Dispensary Distribution Manufacturing Testing	Cultivation	Cultivation		<a href="#">Link</a>	Lassen County amended its cultivation ordinance on June 20th, 2017 to allow for cultivation of non commercial medical and recreational cannabis.
Los Angeles	Commercial: Cultivation Dispensary Delivery Distribution Manufacturing Testing		Personal Cultivation		<a href="#">Link</a>	LA County BOS has passed a temporary ban on all commercial cannabis activity in the unincorporated county. The County does allow for personal cultivation.
Madera	Medical Dispensary	Cultivation			<a href="#">Link</a>	
Marin	Adult Use: Cultivation Delivery Dispensary Distribution Manufacturing	Delivery			<a href="#">Link</a>	Marin County BOS allows only for delivery of has prohibited personal outdoor grows. The County only allows for medical delivery, all other activities requiring a state license are prohibited.
Mariposa	Medical and Non-Medical: Cultivation Delivery Dispensary Distribution Manufacturing Testing				<a href="#">Link</a>	

<b>Mendocino</b>		Cultivation Dispensary Distribution Manufacturing Microbusiness Testing	Dispensary Distribution Manufacturing Microbusiness Personal Cultivation Testing	Commercial Cannabis Cultivators shall pay a 2.5% tax on gross receipts until 2020. The BOS has the authority to increase the rate to up to 10% in increments of 2.5% after 2020 with minimum levels of payments based on the size of cultivation area. Cultivators Dispensaries shall pay 5% tax on gross receipts to a max of 10% in 2.5% increments. All other Commercial Cannabis Business shall pay a flat rate of \$2,500 annually with yearly CPI based adjustments after 2020.	<a href="#">Link</a>	Mendocino BOS also regulates personal cultivation. The County updated its Cannabis Facilities Ordinance on November 14th to regulate adult use cannabis facilities.
<b>Merced</b>	Commercial Cultivation		Personal Cultivation		<a href="#">Link</a>	
<b>Modoc</b>	Commercial: Cultivation Delivery Dispensary Distribution Manufacturing				<a href="#">Link</a>	

<b>Mono</b>	Medical and Non-Medical: Cultivation Delivery Dispensary Distribution Manufacturing Testing			<p>Measure D sets the following taxes:</p> <ul style="list-style-type: none"> <li>• \$2 annually per square foot of canopy space in a facility that uses exclusively artificial lighting, capped at \$3.</li> <li>• \$1.50 annually per square foot of canopy space in a facility that uses a combination of natural and supplemental artificial lighting, capped at \$2.50.</li> <li>• \$.50 annually per square foot of canopy space in a facility that uses no artificial lighting, capped at \$1.50.</li> <li>• \$.50 annually per square foot of canopy space for any nursery, capped at \$1.</li> <li>• Testing laboratory: 1% of gross receipts, not to exceed 2.5%.</li> <li>• Retail sales of cannabis as a retailer (dispensary) or non-store front retailer (delivery) or microbusiness (retail sales): 4% of gross receipts, not to exceed 8%.</li> <li>• Cannabis distribution business: 2% of gross receipts, not to exceed 4%. - Cannabis manufacturing, processing, or microbusiness (non-retail), or any other type of commercial cannabis business: 2.5% of gross receipts, not to</li> </ul>	<a href="#">Link</a>	Mono County BOS has extended its temporary moratorium on all commercial cannabis activities until December 2018 on November 21, 2017.
<b>Monterey</b>		Cultivation Delivery Dispensary Distribution Manufacturing Testing	Cultivation Delivery Dispensary Distribution Manufacturing Testing	\$15.00 per square of canopy of cultivation of mature plants; \$2.00 per square foot of canopy of cultivation of immature plants; and 5% of the gross receipts of dispensaries/deliveries, manufacturers, testing laboratories, distributors, and transporters.	<a href="#">Link</a>	Monterey County has an extensive regulatory scheme for medical cannabis that requires a use permit, commercial cannabis business permit, and registration with the local Treasurer/Tax Collector for business license. On December 5th, 2017 the BOS passed an ordinance applying the medical cannabis regulations to the all adult use activities.
<b>Napa</b>	Medical and Non-Medical: Cultivation Delivery Dispensary Distribution Manufacturing Testing	Personal Cultivation			<a href="#">Link</a>	Napa County has passed a moratorium on all commercial cannabis activity and limits personal cultivation to indoors.



<b>Nevada</b>	Commercial Activity	Cultivation	Personal Cultivation		<a href="#">Link</a>	It is likely the County will revisit small cultivation regulation in 2018.
<b>Orange</b>	Commercial: Cultivation Delivery Dispensary Distribution Manufacturing Testing				<a href="#">Link</a>	Orange County Adopted an Interim Urgency Ordinance on December 5th, 2017 that temporarily bans all commercial cannabis activity.
<b>Placer</b>	Commercial Cannabis Activity Manufacturing Medical Dispensaries Medical Delivery	Personal Cultivation			<a href="#">Link</a>	Placer County allows for personal cultivation and allows for transportation of medical cannabis by state licensee.
<b>Plumas</b>	Cultivation Delivery Dispensary Distribution Manufacturing Testing				<a href="#">Link</a>	Plumas County BOS passed a temporary moratorium on cultivation while it works on a cannabis ordinance. There is a ban on cultivation in Plumas County. All other commercial cannabis activities are not permitted uses through the Plumas County Zoning Code.
<b>Riverside</b>	Medical and Non-Medical: Cultivation Delivery Dispensary Distribution Manufacturing Testing	Personal Cultivation			<a href="#">Link</a>	Riverside's Ban will remain in place until they pass a comprehensive regulatory framework.
<b>Sacramento</b>	Commercial cannabis activity No outdoor cultivation		Personal Cultivation		<a href="#">Link</a>	Sacramento County will not issue any business licenses for cannabis business, but it has personal cultivation regulations prohibiting outdoor grows.

<b>San Benito</b>	Dispensaries		Personal Cultivation	<p>Tax rates are based on square footage or gross receipts at the following rates:</p> <ul style="list-style-type: none"> <li>• A \$3 to \$17 per square foot tax, increased annually based on CPI, on cannabis cultivators</li> <li>• A 2% to 4% tax rate on distributors</li> <li>• A 2.5% to 4% tax rate on manufactures</li> <li>• A .5% to 8% tax rate on retailers</li> <li>• A 2.5% to 5% on microbusinesses</li> </ul>	<a href="#">Link</a>	<p>Voters in San Benito County approved Measure C by a vote of 58.31.%. Measure C adopts a general tax on cultivators, distributors, manufactures, retailers and microbusiness in unincorporated areas for general fund purposes. The measure allows for a range of tax rates that allow supervisors flexibility in setting the rates. Measure C is expected to generate \$3.3 to \$3.9 million at the lowest proposed tax rates.</p>
<b>San Bernardino</b>	Commercial Cannabis Activity	Personal Cultivation and Primary Caregiver grows			<a href="#">Link</a>	<p>San Bernardino has banned all commercial cannabis activity and provides allowances for personal cultivation and qualified care giver grows.</p>
<b>San Diego</b>	Medical and Non-Medical: Cultivation Delivery Dispensary Distribution Manufacturing Testing	Collectives*			<a href="#">Link</a>	<p>*San Diego has prohibited all commercial cannabis activity and has given its 5 currently operating collectives 5 years from 2017 to shut down.</p>
<b>San Francisco</b>		<p>Cultivation Delivery Dispensary Distribution Manufacturing Microbusiness Testing</p>	<p>Cultivation Delivery Dispensary Distribution Manufacturing Microbusiness Testing</p>		<a href="#">Link</a>	<p>San Francisco regulates many forms of cannabis business. It has a comprehensive regulatory scheme with many requirements of cannabis business operators. SF will allow medical dispensaries to sell adult use cannabis for 120 days starting January 1, 2018. SF is only issuing licenses for medicinal use activity.</p>
<b>San Joaquin</b>	Commercial Cannabis Activity				<a href="#">Link</a>	<p>San Joaquin defines commercial cannabis activity to include medical uses. Prohibits medical dispensaries on unincorporated county land.</p>

<b>San Luis Obispo</b>	Mobile dispensary Dispensary Storefront (Type 10) Volatile Manufacturing (Type 7)	Delivery Dispensary (Non-storefront retail only) Distribution Testing	Delivery Dispensary (Non-storefront retail only) Distribution Testing	Measure B-18 imposes a tax on all commercial cannabis businesses in unincorporated areas of the county. The initial rate will be 4% of gross receipts per fiscal year. This rate is effective from July 1, 2018 to June 30, 2020. Beginning on July 1, 2020, the rate shall automatically increase each fiscal year in 2% increments, not to exceed the maximum rate of 10%.	<a href="#">Link</a>	San Luis Obispo has a comprehensive regulatory scheme. They don't allow storefront retail. The County recently passed a urgency cultivation moratorium ordinance. This ordinance allows for current cultivators to continue operating, but prevent the licensure of new grows.
<b>San Mateo</b>	Medical and Non-Medical: Delivery Dispensary Distribution Manufacturing Testing	Cultivation (Greenhouse Only)	Cultivation (Greenhouse Only)		<a href="#">Link</a>	San Mateo has extended its moratorium of medical and non-medical commercial cannabis activity until December of 2018. On December 5th, 2018 San Mateo BOS passed a cultivation ordinance limiting grows to greenhouses only. All other cannabis activities remained prohibited.
<b>Santa Barbara</b>	Medical Cultivation		Dispensary Cultivation Distribution Manufacturing Microbusiness Testing	<ul style="list-style-type: none"> <li>• A 1% tax rate on cannabis nurseries</li> <li>• A 3% tax rate on manufactures</li> <li>• A 4% tax rate on cultivators</li> <li>• A 6% on retailers and microbusiness</li> </ul>	<a href="#">Link</a>	On February 6, 2018 the Santa Barbara BOS passed a series of ordinances allowing for regulation of a variety of commercial cannabis activity.
<b>Santa Clara</b>	Commercial Cannabis Activity	Personal Cultivation			<a href="#">Link</a>	The moratorium will last until 10 months 15 days after October 27, 2017 or when the County passes a new ordinance regarding cannabis, whichever comes first.
<b>Santa Cruz</b>		Cultivation Dispensary	Dispensary	<p>Non-Cultivation and non-manufacturing businesses pay a 7% tax on gross receipts.</p> <p>Cultivators shall pay 5% rate from 2018 to 2019; a 6% rate from 2020 to 2021; and 7% from 2022 on.</p> <p>Manufacturers shall pay 5% rate from 2018 to 2019; a 6% rate from 2020 to 2021; and 7% from 2022 on.</p>	<a href="#">Link</a>	Santa Cruz does not have an affirmative cultivation ordinance, but allows cultivation through a limited immunity and non-enforcement. Santa Cruz BOS brought up draft regulations for adult use, but decided not adopt an EIR for the regs at BOS meeting on Feb. 5th, 2018. The BOS intends to take up the measures again in March.
<b>Shasta</b>	Commercial Cannabis Activity	Personal Cultivation			<a href="#">Link</a>	

<b>Sierra</b>	Commercial Cannabis Activity	Personal Cultivation and Primary Caregiver Grows			<a href="#">Link</a>	Sierra County has detailed regulations for medical cannabis cultivation for personal use and by caregivers.
<b>Siskiyou</b>	Medical and Non-medical Commercial Cannabis Activity				<a href="#">Link</a>	Siskiyou County BOS extended its moratorium on medical and non-medical commercial cannabis activity on September 5th, 2017 until August 6th, 2018.
<b>Solano</b>	Medical and Non-Medical: Cultivation Delivery Dispensary Distribution Manufacturing Testing	Personal Cultivation (Prohibition on outdoor grows)		All cannabis business will pay a 15% on gross receipts per a measure passed by voters of Solano County in November 2016.	<a href="#">Link</a>	Solano County BOS adopted an interim emergency prohibition ordinance on December 10th, 2016. This emergency prohibition expires in December 2017, but it is expected to be reestablished.
<b>Sonoma</b>		Cultivation Dispensaries Distributor Manufacturing (non volatile solvents) Nursery Testing Transporter Personal Cultivation		Effective July 1, 2017 businesses engaged in a cannabis industry are assessed taxes by state license type. Link to a detailed schedule of rates is included on the ordinance page.	<a href="#">Link</a>	The Sonoma County BOS adopted the Cannabis Ordinance for Land Use, Medical Cannabis Health Ordinance, and Cannabis Business Tax Ordinance in December 2016. Sonoma licenses medical cannabis activity only now and is expected to add the Medical Microbusiness license type to its accepted land uses soon.
<b>Stanislaus</b>		Cultivation (no outdoor) Delivery Dispensary Distribution Manufacturing Testing	Cultivation (no outdoor) Delivery Dispensary Distribution Manufacturing Testing		<a href="#">Link</a>	Stanislaus County requested all interested parties to submit applications for permits in October of 2017 prior to the adoption of a comprehensive cannabis regulatory scheme. The regulatory scheme ordinances passed on December 5th and now the County is vetting its current applicants. It is not taking more applicants at this time.
<b>Sutter</b>	Outdoor Cultivation				<a href="#">Link</a>	Cultivation is only allowed in structures and cannot exceed 80 square feet in size.

<b>Tehama</b>		Indoor Cultivation			<a href="#">Link</a>	Tehama County requires cultivators to register annually with the County.
<b>Trinity</b>		Cultivation	Cultivation		<a href="#">Link</a>	Trinity County has cultivation ordinance regulating the cultivation of cannabis on unincorporated county land.
<b>Tulare</b>	Commercial: Cultivation Dispensary Delivery Distribution Manufacturing Testing				<a href="#">Link</a>	All commercial cannabis activities are currently banned in Tulare County through temporary and permanent ordinances.
<b>Tuolumne</b>	Commercial Cannabis Activity				<a href="#">Link</a>	
<b>Ventura</b>	Commercial Cannabis Activity	Delivery*	Delivery*		<a href="#">Link</a>	*Ventura County allows for delivery from a licensed facility.
<b>Yolo</b>	Commercial Cannabis Activity	Cultivation* Personal Cultivation		Measure K is a general tax that sets a variable rate of 1% to 15% on cannabis businesses in unincorporated Yolo County. The measure imposes an initial tax rate of 4% on cultivators and 5% on any other type of cannabis business. The tax rate on cultivators will increase to 5% 2021. The measure limits the Supervisors' ability to adjust the tax rate no more than 2 percentage points up or down in a 12 month period.	<a href="#">Link</a>	*Yolo County bans all marijuana commercial activity, except a grandfathered group of about 100 who are eligible to commercially cultivate medicinal marijuana.
<b>Yuba</b>		Personal Cultivation (In accessory structures)			<a href="#">Link</a>	Yuba County only allows for cultivation in accessory structures as defined in their ordinance.

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