

## **SUMMARY**

### **ORDINANCE AMENDING SECTIONS 6.32.050 AND 6.32.100 OF THE MENDOCINO COUNTY CODE TO PROVIDE, FOR CANNABIS CULTIVATION AND NURSERY OPERATIONS, A REDUCTION IN THE CANNABIS BUSINESS TAX FOR TAX YEARS 2023 AND 2024 AND TO ESTABLISH A PENALTY AND INTEREST AMNESTY PROGRAM AND A PRIOR YEAR TAX PAYMENT PLAN**

This ordinance makes several amendments to Sections 6.32.050 and 6.32.100 of the Mendocino County Code, specifically for cannabis cultivation and nursery operations. For such operations, this ordinance would reduce the required tax to be paid pursuant to Chapter 6.32 by fifty percent (50%) for tax years 2023 and 2024. Also for such operations, this ordinance would establish an amnesty program for persons who did not pay cannabis business taxes for tax years 2018 through 2021, waiving accumulated penalties and interest on such delinquent taxes owed. This ordinance would also require such persons to enter into a payment plan to pay past taxes (not including any penalties and interest) owed, to be paid over a three year period.