

SUMMARY

ORDINANCE OF THE MENDOCINO COUNTY BOARD OF SUPERVISORS AMENDING CHAPTER 6.32 – CANNABIS BUSINESS TAX

This Ordinance is making several updates, revisions and additions to various sections of Chapter 6.32 of the Mendocino County Code regarding the County's cannabis business tax. Proposed amendments include making the tax payable on a calendar year instead of a fiscal year, imposing minimum tax requirements beginning January 1, 2018, revisions to the definition of "gross receipts" so that taxes are reported and remitted on actual cash receipts and not receivables or credits, clarifying that taxes are to be imposed on processors as provided in the purpose of the ordinance, and other technical changes.