



# Mendocino County

## Legislation Details (With Text)

**File #:** 18-1448      **Version:** 1      **Name:**  
**Type:** Presentations      **Status:** No Action Taken  
**File created:** 3/14/2018      **In control:** Treasurer-Tax Collector  
**On agenda:** 3/27/2018      **Final action:**  
**Title:** Discussion and Possible Action Including Further Direction Regarding Possible Amendments to the Cannabis Business Tax Ordinance - Chapter 6.32  
(Sponsors: Treasurer-Tax Collector and County Counsel)  
**Sponsors:** Treasurer-Tax Collector  
**Indexes:**  
**Code sections:**  
**Attachments:** 1. STAFF REPORT - CHAPTER 6.32 - BOS 3-27-18, 2. CHAPTER 6.32 REDLINE 3-27-18, 3. STAFF REPORT - CANNABIS BUS TAX PROPOSED AMENDMENTS

| Date      | Ver. | Action By            | Action | Result |
|-----------|------|----------------------|--------|--------|
| 3/27/2018 | 1    | Board of Supervisors |        |        |

**To:** Board of Supervisors

**From:** Treasurer-Tax Collector and County Counsel

**Meeting Date:** March 27, 2018

**Department Contact:** Shari L. Schapmire

**Phone:** 234-6884

**Department Contact:** Katharine Elliott

**Phone:** 234-6885

**Item Type:** Regular Agenda

**Time Allocated for Item:** 30 min.

**Agenda Title:**

Discussion and Possible Action Including Further Direction Regarding Possible Amendments to the Cannabis Business Tax Ordinance - Chapter 6.32  
(Sponsors: Treasurer-Tax Collector and County Counsel)

**Recommended Action/Motion:**

Provide direction to staff regarding possible updates to the Cannabis Business Tax Ordinance prior to the first reading of Chapter 6.32 amendments.

**Previous Board/Board Committee Actions:**

The Board provided direction to staff on February 27, 2018; further direction is being requested by staff.

**Summary of Request:**

The Treasurer-Tax Collector and County Counsel have prepared the attached documents detailing areas where staff is seeking further direction, including but not limited to the following:

- Imposition of minimum amount due requirements on cultivators who currently have no product and

plan to wait until next year to plant (Staff Report - February 27, 2018 - Question #3);

- Imposition of minimum amount due requirements in the event of partial or complete crop failure (Staff Report - February 27, 2018 - Question #4);
- Imposition of minimum amount due requirements in the event of crop eradication by law enforcement (Staff Report - February 27, 2018 - Question #5)

Based on previous direction provided by the Board on February 27, 2018, a red-line version of the amendments are included for Board review.

**Alternative Action/Motion:**

Do not provide direction to staff

**Supplemental Information Available Online at:** N/A

**Fiscal Impact:**

**Source of Funding:** N/A

**Current F/Y Cost:** N/A

**Budgeted in Current F/Y:** N/A

**Annual Recurring Cost:** N/A

**Supervisory District:** All

**Vote Requirement:** Majority

**Agreement/Resolution/Ordinance Approved by County Counsel:** N/A

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**CEO Liaison:** Janelle Rau, Deputy CEO

**CEO Review:** Yes

**CEO Comments:**

**FOR COB USE ONLY**

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Executed By: Karla Van Hagen

Final Status: Direction given to staff on issues related to items 7, 8 and 9 of TTC memo.

Date: March 28, 2018

Note to Department: