

Cannabis Business Tax Effective 7/1/2018

Cultivation Tax Effective	
Cultivation License Type	Rate Per Square Foot
Artificial Lighting	\$2.00
Mixed Light - Natural and Artificial Light	\$1.50
No Artificial Light	\$0.50
Nursery	\$0.50

Gross Receipts Tax Effective	
Gross Receipts License Type	Percentage of Gross Sales
Testing Laboratory	1.0%
Retail Sales Business	4.0%
Distribution Business	2.0%
Manufacturing, Processing, Non-Retail Microbusiness, All Others not Listed Above	2.5%

The County Board of Supervisors may, by resolution or ordinance, adjust the rate of the cannabis business tax. However, in no event may the County Board of Supervisors set any adjusted rate that exceeds the maximum rate calculated pursuant to Subdivision (D) of Chapter 3.30 to Title 3 of the Mono County Code, for the date on which the adjusted rate will commence.