

Meeting Date: 04/04/2023 (20)

ORDINANCE NO. 10838 (N.S.)

AN ORDINANCE AMENDING THE SAN DIEGO COUNTY CODE OF REGULATORY ORDINANCES, TITLE 2, DIVISION 2, CHAPTER 4, RELATING TO SETTING INITIAL RATES FOR THE CANNABIS BUSINESS TAX

The Board of Supervisors of the County of San Diego ordains as follows:

Section 1. Section 22.405.1 is hereby added to the San Diego County Code of Regulatory Ordinances and reads as follows:

SEC. 22.405.1. TAX RATES

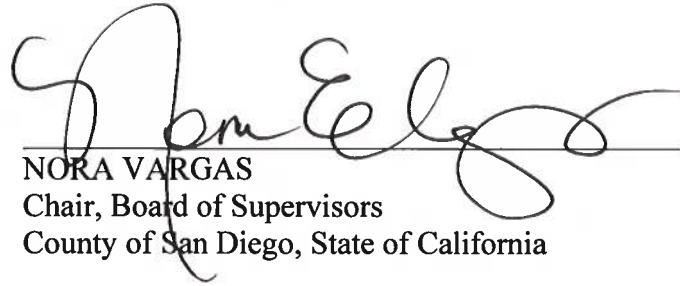
Pursuant to this Chapter, the following tax rates shall be in effect as of July 1, 2023:

	Section 22.405 Reference	Tax Rate
1. Cultivation		
a. Artificial Lighting	C.1.a.i	\$7.00/SF
b. Mixed Lighting	C.1.a.ii	\$3.00/SF
c. No Artificial Lighting	C.1.a.iii	\$0.50/SF
d. Nursery	C.1.a.iv	\$1.00/SF
2. Testing Laboratory	C.2	1.00% of gross receipts
3. Retail		
a. Dispensary / Storefront	C.3	2.00% of gross receipts
b. Non-Storefront	C.3	2.00% of gross receipts
c. Microbusiness	C.3	2.00% of gross receipts
4. Distribution	C.4	2.00% of gross receipts
5. Manufacturing / Processing	C.5	2.50% of gross receipts
6. Other	C.5	4.00% of gross receipts

Section 2. This ordinance shall take effect and be in force thirty days after its passage, and before the expiration of fifteen days after its passage, a summary hereof shall be published once with the names of the members of this Board voting for and against it in a newspaper of general circulation published in the County of San Diego.

APPROVED AS TO FORM AND LEGALITY
Claudia G. Silva, County Counsel
BY: Christina Snider, Chief Deputy

PASSED, APPROVED, AND ADOPTED by the Board of Supervisors of the County of San Diego this 4th day of April 2023.


NORA VARGAS
Chair, Board of Supervisors
County of San Diego, State of California

The above Ordinance was adopted by the following vote:

AYES: Vargas, Anderson, Lawson-Remer
NOES: Desmond
ABSENT: Fletcher

ATTEST my hand and the seal of the Board of Supervisors this 4th day of April 2023.

ANDREW POTTER
Clerk of the Board of Supervisors

By 
Nancy Vizcarra, Deputy



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