

BEFORE THE BOARD OF SUPERVISORS OF THE COUNTY OF SAN BENITO

ORDINANCE NO. 1040

AN ORDINANCE OF THE BOARD OF SUPERVISORS OF THE COUNTY OF SAN BENITO AMENDING PROVISIONS OF Chapter 5.03 OF THE SAN BENITO COUNTY CODE RELATING TO CANNABIS BUSINESS ACTIVITIES TAX

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

Section 1. San Benito County Code Section 5.03.180 is amended to strike out the following words, indicated by ~~strikeouts~~ and add the following words, indicated by underline as follows:

§5.03.180 Reporting and Remittance of Tax

(A) The cannabis business activities tax imposed by this article shall be imposed on a fiscal year basis and shall be due and payable in quarterly installments as follows.

- (1) If the cannabis business activities tax is owed on cultivation type cannabis business activities, the tax due shall be based on the square footage of the cannabis business' canopy as determined by the Cannabis Coordinator and the quarterly rate shall be 25% of the applicable annual rate. ~~The tax will not be prorated and/or adjusted for any canopy area authorized by the Cannabis Coordinator which was not utilized for cultivation. However, if~~ If the cultivation begins in the middle of a fiscal year, the Treasurer-Tax Collector shall prorate, in monthly increments, the amount due for the fiscal year. The tax statement may include a request for adjustment of the tax due to square footage authorized by the Cannabis Coordinator but not utilized for cultivation, and/or crop loss, along with evidence substantiating the square footage utilized and/or crop loss. The decision to prorate or adjust the tax will be made at the sole discretion of the county. A fee may be adopted by the Board of Supervisors and collected by the Treasurer Tax-Collector to pay for the cost of investigating, verifying, and opining on such request for adjust of the tax.

Section 2. Effective Date and Codification. This ordinance shall take effect thirty (30) days from the date of its adoption.

In regular session of the Board of Supervisors of the County of San Benito, adopted this 25th day of January 2022, on regular roll call of the members of said Board by the following vote:

AYES: Supervisor(s)

NOES: Supervisor(s)

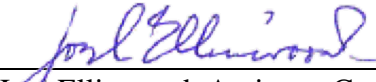
ABSENT OR NOT VOTING:

Bea Gonzales
Chair, Board of Supervisors

ATTEST:
Jennifer Frechette, Clerk of the Board

APPROVED AS TO LEGAL FORM:
Barbara J. Thompson, County Counsel

By: _____
Clerk of the Board

By:  _____
Joel Ellinwood, Assistant County Counsel

Date: _____

Date: January 25, 2022