

**RESOLUTION NO. 23-\_\_\_\_\_**

A Resolution Establishing Cannabis Tax Rates for Fiscal Year 2023-24

**WHEREAS**, Ordinance No. 1496 imposing a tax on cannabis businesses, codified at Section 3-07.05 of the County Code of Ordinances, provides that the Board of Supervisors of the County of Yolo shall fix the tax rate for cannabis businesses; and

**WHEREAS**, the minimum tax rate for commercial cannabis businesses shall be one percent of gross receipts per fiscal year and the maximum rate shall be fifteen percent per fiscal year; and

**WHEREAS**, the Board of Supervisors shall not increase or decrease the effective tax rate in any category of cannabis businesses more frequently than once in a 12-month period and not by more than two percentage points up or down; and

**NOW, THEREFORE, IT IS HEREBY RESOLVED** by the Board of Supervisors of the County of Yolo as follows:

1. The tax rates for the 2023-24 fiscal year, effective July 1, 2023, through June 30, 2024, for commercial cannabis cultivation shall be set at two percent (2%) of gross receipts per fiscal year
2. The tax rates for the 2023-24 fiscal year, effective July 1, 2023, through June 30, 2024, for all other cannabis businesses shall be set at five percent (5%) of gross receipts per fiscal year.
3. The Board of Supervisors directs the Chief Financial Officer, in his role as the Treasurer-Tax Collector, to take administrative actions as needed to facilitate the collection of the aforementioned tax.

**PASSED AND ADOPTED** by the Yolo County Board of Supervisors this 23<sup>rd</sup> day of May 2023, by the following vote:

AYES:  
NOES:  
ABSENT:  
ABSTAIN:

\_\_\_\_\_  
Oscar E. Villegas, Chair  
Yolo County Board of Supervisors

Attest: Julie Dachtler  
Senior Deputy Clerk of the Board of Supervisors

Approved as to Form:

By \_\_\_\_\_  
Deputy (Seal)

By  \_\_\_\_\_  
Philip J. Pogledich, County Counsel