



# COUNTY OF NEVADA

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## Legislation Details

**File #:** SR 18-0627

**Type:** Ordinance

**Status:** Passed

**In control:** Treasurer-Tax Collector

**On agenda:** 7/10/2018

**Title:** Public hearing to consider a proposed ordinance/ballot measure to establish a cannabis business tax on all commercial cannabis activity in the unincorporated areas of Nevada County. The proposed ordinance would impose an initial tax rate of 2.5% on gross receipts with annual CPI adjustments beginning on July 1, 2021, an option for future discretionary adjustments by the Board of Supervisors and a maximum tax rate of 10%. It is being recommended that the proposed ordinance/ballot measure be adopted by the Nevada County Board of Supervisors and submitted to the voters for placement on the next regularly scheduled County and Statewide General Election on November 6, 2018.

(Introduce/Waive further reading) An Ordinance adding Article 8 to Chapter 5 of the General Code of the County of Nevada establishing a Cannabis Business Tax. (4/5 affirmative vote required)

**Sponsors:**

**Indexes:** Community Development Agency (61), Nevada County Offices (budget) (11), Ordinances or anything pertaining to Ordinances (20), Taxes Levied (31)

**Code sections:**

**Attachments:** 1. Staff Report, 2. Ordinance Cannabis Tax (BOS 7-10-18), 3. Resolution-Cannabis Tax-FINAL.pdf, 4. Cannabis Tax Measure PPPresentation

Date	Ver.	Action By	Action	Result
7/10/2018	1	BOARD OF SUPERVISORS	First reading held.	