



ORDINANCE No.

OF THE BOARD OF SUPERVISORS OF THE COUNTY OF NEVADA

AN ORDINANCE AMENDING ARTICLE 8 OF CHAPTER 5 OF THE GENERAL CODE OF THE COUNTY OF NEVADA REGARDING THE CANNABIS BUSINESS TAX (4/5 AFFIRMATIVE VOTE REQUIRED)

THE BOARD OF SUPERVISORS OF THE COUNTY OF NEVADA, STATE OF CALIFORNIA,
ORDAINS AS FOLLOWS:

SECTION I:

Subject to voter approval and enactment of this ordinance pursuant to Elections Code section 9104 and Article XIII C of the California Constitution, Article 8 entitled "Cannabis Business Tax" was added to Chapter V of the Nevada County General Code on December 11, 2018. The Board of Supervisors now wishes to amend, as shown in the attached Exhibit A, the Cannabis Business Tax ordinance in accordance with section G-V 8.5.D, other provisions of this Article, and other applicable state and local laws.

SECTION II:

All revenue from the taxes imposed by Article 8 of Chapter V of the Nevada County General Code, including taxes levied on any cannabis business, as defined in Nevada General Code section G-V 8.4.F, shall be spent for unrestricted general revenue purposes.

SECTION III:

The County finds that the Cannabis Business Tax to be submitted to the voters is a general tax that can be used for any legitimate governmental purpose. It is not a commitment to any particular action. As such, under CEQA Guidelines section 15378(b)(4), the tax is not a project within the meaning of CEQA because it creates a government funding mechanism that does not involve any commitment to any specific project that may result in a significant physical impact on the environment. If revenue from the tax were used for a purpose that would have such an effect, the County would undertake the required CEQA review for that particular project. Therefore, this Ordinance is not subject to the California Environmental Quality Act (CEQA) pursuant to Sections 15060(c)(2) (the activity will not result in a direct or reasonably foreseeable indirect physical change in the environment) and 15061(b)(3) (there is no possibility the activity in question may have a significant effect on the environment) and CEQA analysis is not required.

SECTION IV:

Pursuant to Government Code sections 25123(c) and 53723, this Ordinance shall be introduced by a four-fifths vote of the Board of Supervisors and shall take effect and be in force thirty (30) days after its final adoption by the Board of Supervisors. Before the expiration of fifteen (15) days after its passage by the Board of Supervisors it shall be published once, with the names of the Supervisors

voting for and against the same in the Union and Sierra Sun, newspapers of general circulation printed and published in the County of Nevada.

PASSED AND ADOPTED by a four-fifths vote of the Board of Supervisors of the County of Nevada at a regular meeting of said Board, held on the day of _____, _____, by the following vote of said Board:

