

Ranges of Maximum Local Cannabis Taxes in California

Cultivation Taxes Based on Building Square Footage

- Carson: \$25 / sq ft
- Coachella: \$15 / sq ft
- Coalinga: \$25 / sq ft for first 3,000 sq ft, \$10 / sq ft thereafter
- Desert Hot Springs: \$25 / sq ft for first 3,000 sq ft, \$10 / sq ft thereafter
- Fillmore: \$30 / sq ft for first 3,000 sq ft, \$15 / sq ft thereafter
- Grover Beach: \$25 / sq ft for first 5,000 sq ft, \$10 / sq ft thereafter
- Humboldt County: \$1 - \$3 / sq ft based on type of grow
- King: \$25 / sq ft for first 5,000 sq ft, \$10 / sq ft thereafter
- Long Beach: \$15 / sq ft
- Monterey County: \$25 / sq ft
- Perris: \$25 / sq ft

Manufacturing Taxes Based on Volume of Product

None. All jurisdictions that we were able to find in California with manufacturing taxes either tax based on gross receipts or manufacturing square footage.

Dispensary & Other Cannabis Business Taxes Based on Gross Receipts:

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| • Adelanto: 5% | • Monterey County: 10% |
| • Berkeley: 10% for nonmedical;
2.5% for medical | • Needles: 10% |
| • Carson: 18% | • Oakland: 10% |
| • Cloverdale: 10% | • Palm Springs: 10 - 15% |
| • Coachella: 6% | • Pittsburgh: 10% |
| • Coalinga: 10% | • Point Arena: 10% |
| • Del Ray Oaks: 5 - 10% | • Rancho Cordova: 7% |
| • Desert Hot Springs: 10% | • Sacramento: 4% |
| • Dixon: 15% | • Salinas: 5% (after 3 years tax
automatically increases to 10%) |
| • Fillmore: 15% | • San Bernardino: 5% |
| • Gonzales: 15% (phased in; first 3
years maximum is 5%) | • San Diego: 5 - 15% |
| • Greenfield: 5% (after 7/1/2020,
increases by 2.5% per year to
maximum of 10%) | • San Leandro: 10% |
| • Grover: 10% for nonmedical; 5%
for medical | • San Jose: 10% |
| • Hayward: 15% | • Santa Barbara: 20% |
| • Long Beach: 10 - 12% | • Santa Cruz: 7% |
| • Maryville: 5 - 15% | • Solano County: 15% |
| • Mendocino County: 10% | • Sonoma County: 10% |
| | • Vallejo: 10% |
| | • Watsonville: 10% |