



RESOLUTION NO. 2018-294

A RESOLUTION OF THE COUNCIL OF THE CITY OF
FRESNO, CALIFORNIA, SETTING CANNABIS BUSINESS
LICENSE TAX RATES

WHEREAS, the voters of the City of Fresno approved the Cannabis Business License Tax Ordinance (the Ordinance) on November 6, 2018; and

WHEREAS, by its own terms, the Ordinance is effective ten days after the election results are certified by the City Council, and

WHEREAS, pursuant to Ordinance Section 7-1408, the taxes imposed by the Ordinance shall take effect no sooner than January 1, 2019, and only to the extent implemented by resolution of the City Council.

NOW, THEREFORE, BE IT RESOLVED by the Council of the City of Fresno as follows:

1. The following Cannabis Business License Tax rates are hereby set:
 - a. Cultivation. For every person who is engaged in commercial cannabis cultivation in the City, \$6.00 annually per square foot of canopy space.
 - b. Retailer, Testing Laboratory, Distribution, and Manufacturing. The following gross receipts rates shall apply to every person engaged in the operation of the indicated Cannabis-related business:
 - i. Retail Sales: 4% of gross receipts;
 - ii. Testing Laboratory: No gross receipts tax;
 - iii. Distribution: 1% of gross receipts; and
 - iv. Manufacturing: 4% of gross receipts.



2. The tax rates set by this Resolution shall be effective and imposed as provided in the Ordinance.

3. The tax rates set by this Resolution may be adjusted at a later time as provided by the Ordinance.

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STATE OF CALIFORNIA)
COUNTY OF FRESNO) ss.
CITY OF FRESNO)

I, YVONNE SPENCE, City Clerk of the City of Fresno, certify that the foregoing resolution was adopted by the Council of the City of Fresno, at a regular meeting held on the 6th day of December, 2018.

AYES : Baines, Caprioglio, Chavez, Olivier, Soria
NOES : Brandau
ABSENT : Bredefeld
ABSTAIN : None

Mayor Approval: December 10th, 2018
Mayor Approval/No Return: N/A, 2018
Mayor Veto: N/A, 2018
Council Override Vote: N/A, 2018

YVONNE SPENCE, MMC CRM
City Clerk

By: Cindy Bruer
Deputy

APPROVED AS TO FORM:
DOUGLAS T. SLOAN
City Attorney

By: [Signature] 12.19.18
Raj Singh Badhesha Date
Senior Deputy City Attorney

December 7, 2018

TO: MAYOR LEE BRAND
FROM: YVONNE SPENCE, MMC
City Clerk

YJS

REC'D DEC 11 10 18 AM 18
FRESNO CITY CLERK

Council Adoption: 12/6/18
Mayor Approval:
Mayor Veto:
Override Request:



SUBJECT: TRANSMITTAL OF COUNCIL ACTION FOR APPROVAL OR VETO

At the City Council meeting of 12/6/18, Council adopted the attached Resolution No. 2018-294 entitled, **Setting cannabis business license tax rates, AS AMENDED**. Item No. 4-B (2), File ID18-1518 by the following vote:

AMENDMENT: changed the tax rates as follows: Retail/manufacturing – 4%, Test Lab – 0%, cultivation – \$6, and distribution – 1%

Ayes : Baines, Brandau, Caprioglio, Chavez and Soria
Noes : None
Absent : Bredefeld, Olivier
Abstain : None

Please indicate either your formal approval or veto by completing the following sections and executing and dating your action. Please file the completed memo with the Clerk's office on or before December 17, 2018. In computing the ten day period required by Charter, the first day has been excluded and the tenth day has been included unless the 10th day is a Saturday, Sunday, or holiday, in which case it has also been excluded. Failure to file this memo with the Clerk's office within the required time limit shall constitute approval of the ordinance, resolution or action, and it shall take effect without the Mayor's signed approval

Thank you.

APPROVED/NO RETURN: _____

VETOED for the following reasons: (Written objections are required by Charter; attach additional sheets if necessary.)

Lee Brand

Lee Brand, Mayor

Date: 12-10-18

COUNCIL OVERRIDE ACTION:

Date: _____

Ayes :
Noes :
Absent :
Abstain :