



# County of San Benito

## RESOURCE MANAGEMENT AGENCY

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## Cannabis Business Permit Application

### Tax Rates

Each person engaged in any cannabis business activity in the unincorporated area of the county, regardless if the cannabis business has been issued a permit to operate lawfully in the county or is operating unlawfully, shall pay an annual cannabis business activities tax. Said tax shall be imposed upon any and all cannabis business activities, regardless of whether the activity is undertaken individually, collectively, or cooperatively, and regardless of whether the activity is for compensation or gratuitous.

The minimum and maximum rates of the cannabis business activities tax shall be as follows:

Cannabis Business Activities Tax Rates		
Cannabis Business Activity Type: Cultivation	Minimum	Maximum
Nursery	\$3.00	\$17.00
Indoor (specialty cottage)	\$3.00	\$17.00
Indoor (specialty)	\$3.00	\$17.00
Indoor (small)	\$3.00	\$17.00
Indoor (Medium)	\$3.00	\$17.00
Indoor (large)	\$3.00	\$17.00
Mixed-light (specialty cottage)	\$3.00	\$17.00
Mixed-light (specialty)	\$3.00	\$17.00
Mixed-light (small)	\$3.00	\$17.00
Mixed-light (medium)	\$3.00	\$17.00
Mixed-light (Large)	\$3.00	\$17.00
Cannabis Business Activity Type: Distribution	% Gross Receipts	
	Minimum	Maximum
Distributor	2%	4%
Distributor (transportation-only)	0.5%	4%
Cannabis Business Activity Type: Manufacturing	Minimum	Maximum
Manufacturing (level 1)	2.5%	4%
Manufacturing (level 2)	2.5%	4%
Cannabis Business Activity Type: Microbusiness	Minimum	Maximum
Microbusiness (retailer)	4%	5%
Microbusiness (non-retailer)	2.5%	3.5%
Cannabis Business Activity Type: Retailer	Minimum	Maximum

Retailer (delivery only)	0.5%	3%
Retailer	4%	8%
<b>Cannabis Business Activity Type: Testing Laboratory</b>	<b>Minimum</b>	<b>Maximum</b>
Testing Laboratory	0.5%	4%