

- The following was proposed by Humboldt County and the California Association of County Treasurers and Tax Collectors (CACTTC), and it received input and support from the Rural County Representatives of California (RCRC); but we were unable to get any Legislators to author the proposal for the 2017 year:

Revenue and Taxation Code, Division 2, Part 1.7, Chapter 3.92

Revenue and Taxation Code section 7299.

- a) Any tax imposed by a county upon the cultivation, dispensing, manufacturing, production, processing, preparation, storage, provision, donation, sale, or distribution of cannabis or cannabis products, levied under any provision of law, may be collected in the same manner as ordinary ad valorem property taxes are collected and shall be subject to the same penalties and the same procedure, sale, and lien priority in case of delinquency as is provided for ad valorem taxes. The ordinance imposing such a tax may provide that the tax, including any penalties and interest thereon, is a lien upon any real property on which the cultivation, dispensing, manufacturing, production, processing, preparation, storage, provision, donation, sale, or distribution is located, which may be collected on the secured roll, subject to the same lien priority and the same penalties and the same procedure and sale in case of delinquency as provided for taxes on the secured roll.
- b) Any tax collected pursuant to this section shall be subject to applicable voter approval requirements imposed by law.
- c) As used in this section, "cannabis" includes without limitation both cannabis as defined in Section 19300.5 of the Business and Professions Code and marijuana as defined in Section 26001 of the Business and Professions Code.
- d) The methods of collection set forth in this section are cumulative and not exclusive. This section does not limit or prohibit the collection of any fee, charge, or tax upon, or related to, the activities set forth in subdivision (a) as otherwise provided by law. This section shall not be construed as a limitation upon the taxing or collection authority of a county as otherwise provided by law.