

BOARD OF SUPERVISORS, COUNTY OF LAKE, STATE OF CALIFORNIA RESOLUTION NO,
RESOLUTION POSTPONING CANNABIS TAX PAYMENTS AND SUSPENDING LATE PAYMENT
PENALTIES DURING THE PERIOD OF POSTPONEMENT

WHEREAS, on November 8, 2016, the voters of Lake County approved the Lake County Cannabis Cultivation Tax Ordinance, which authorizes the imposition of a tax upon cannabis cultivation operations which occur in the unincorporated areas of the County of Lake. Personal use, as defined therein, is exempted from such taxation; and

WHEREAS, on November 6, 2018, the voters of Lake County approved the Lake County Cannabis Business Tax Ordinance, which authorizes the imposition of a tax upon types of cannabis cultivation not addressed under the Cultivation Tax Ordinance as well as other types of cannabis business; and

WHEREAS, these Ordinances further authorize the County to take such actions necessary for the implementation and administration of the provisions of this Chapter, which actions may include the adoption of regulations and policies determined by the Board of Supervisors to be necessary to implement and administer the Ordinances and/or to amend the Ordinance so long as the amendment does not increase the tax or broaden the scope of the tax absent voter approval; and

WHEREAS, on or about January 25, 2022, the Board of Supervisors postponed the due date for cannabis tax payments to May 15, 2022 and suspended the late payment penalty during the postponement; and, directed staff to develop additional options for cannabis tax relief, within the purview of the Board, for discussion as soon as possible; and

WHEREAS, on or about February 1, 2022, the Board of Supervisors approved a resolution postponing the due date to May 15, 2022; and

WHEREAS, on or about March 8, 2022, the Board of Supervisors directed staff to return with a resolution further postponing due dates; and

WHEREAS, further clarification of said policy and practice is necessary in order to ensure the equitable and consistent collection of taxes in a manner authorized by the electorate under the Ordinances.

NOW, THEREFORE, BE IT RESOLVED that the County Board of Supervisors hereby finds and declares that the due date for the 2nd installment of 2021 cannabis

cultivation tax payments made subsequent to January 25, 2022, shall be postponed to October 31, 2022, and that all applicable late payment penalties shall be suspended during the postponement. The Board of Supervisors further declares the new cannabis cultivation tax installment due dates going forward, starting with activity in the 2022 calendar year, shall be January 1st and May 1st of the following calendar year.

THIS RESOLUTION WAS PASSED AND ADOPTED by the Board of Supervisors of the County of Lake, State of California, at a regular meeting thereof on _____ by the following vote:

AYES:

NOES:

ABSENT OR NOT VOTING:

COUNTY OF LAKE

Chair, Board of Supervisors

ATTEST: CAROL J. HUCHINGSON
Clerk of the Board of Supervisors


ANITA L. GRANT

APPROVED AS TO FORM:
ANITA L. GRANT
County Counsel

By:
Deputy