

**RESOLUTION NO. 22-34**

**RESOLUTION SUSPENDING A PORTION OF TAX YEAR 2021  
CANNABIS EXCISE TAX AND DEFERRING CERTAIN DATES AND  
PENALTIES**

**WHEREAS**, on November 8, 2016, Humboldt County voters enacted a general Cannabis Excise Tax (“Measure S”) of \$1-3 per square foot of canopy; and

**WHEREAS**, the Board of Supervisors is aware that the cannabis industry is experiencing unsustainably low market pricing and an inability to sell existing cannabis inventory; and

**WHEREAS**, the Board has received voluminous public comment and concerns from cultivators that they will not survive current conditions without tax relief; and

**WHEREAS**, pursuant to Article XI, Section 7 of the California Constitution, the Board of Supervisors may make and enforce all ordinances and regulations not in conflict with general laws; and

**WHEREAS**, pursuant to Humboldt County Code Section 719-9, the County may make temporary amendments to Measure S that do not result in an increase in the tax amount; and

**WHEREAS**, the Board of Supervisors finds that a temporary reduction of Measure S taxes serves a public purpose of providing needed assistance to an important County industry at this critical juncture.

**NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS:**

1. That the Board of Supervisors of the County of Humboldt.
2. For cultivation year 2021, collected in tax year 2022, the Cannabis Excise Tax rate shall be billed and collected at a rate of 15% of the currently authorized rates, with the remaining 85% suspended.
3. The Board shall reassess this temporary suspension for cultivation year 2022, collected in tax year 2023.

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4. Deferred the 2<sup>nd</sup> installment of the cultivation year 2020, collected in October of tax year 2021, to September 15, 2022 without penalties or late fees.

5. Make due on May 31, 2022, the 1<sup>st</sup> installment of cultivation year 2021, collected in tax year 2022.

6. The 1<sup>st</sup> installment of the cultivation year 2020, collected in tax year 2021, and all other billed and assessed Measure S taxes due for prior growing years remain due and are subject to all applicable penalties and late fees.

7. The Treasurer-Tax Collector and Auditor-Controller of the County of Humboldt are hereby authorized and directed to take all actions consistent with this Resolution.

8. This Resolution shall take effect upon approval.

  
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Virginia Bass, Chair  
Humboldt County Board of Supervisors

Adopted on motion by Supervisor Bohn, seconded by Supervisor Wilson and the following vote:

AYES: Supervisors-- Bohn, Bass, Bushnell, Wilson, Madrone  
NOES: Supervisors--  
ABSENT: Supervisors--  
ABSTAIN: Supervisors--

**BOARD OF SUPERVISORS, COUNTY OF HUMBOLDT, STATE OF CALIFORNIA**

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STATE OF CALIFORNIA    )  
  ) ss.  
County of Humboldt        )

I, KATHY HAYES, Clerk of the Board of Supervisors, County of Humboldt, State of California, do hereby certify the foregoing to be a full, true and correct copy of the original made in the above-entitled matter by said Board of Supervisors at a meeting held in Eureka, California as the same now appears of record in my office.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the Seal of said Board of Supervisors

KATHY HAYES

Clerk of the Board of Supervisors of the County of Humboldt, State of California

By:   
Deputy