

## Comparison of Local Cannabis Taxes

Coachella Valley Cities	Cultivation	Manufacturing	Distribution	Testing	Delivery	Consumption	Restrictions
Desert Hot Springs	<b>\$25.00</b> per sq ft. (for first 3,000 sq ft.) <b>\$10.00</b> per sq ft. ( $< 3,000$ sq ft.)	<b>\$25.00</b> per sq ft. (for first 3,000 sq ft.) <b>\$10.00</b> per sq ft. ( $< 3,000$ sq ft.)	<b>\$25.00</b> per sq ft. (for first 3,000 sq ft.) <b>\$10.00</b> per sq ft. ( $< 3,000$ sq ft.)	<b>\$25.00</b> per sq ft. (for first 3,000 sq ft.) <b>\$10.00</b> per sq ft. ( $< 3,000$ sq ft.)	None	None	None
Cathedral City	<b>\$15.00</b> per sq ft.	<b>\$0.40</b> per (1) gram of concentrate/ <b>\$0.40</b> for each cannabis infused product	None	None	None	None	None
Coachella	<b>\$15.00</b> per sq ft. (for first 20,000 sq ft.) <b>\$7.50</b> per sq ft. ( $< 20,000$ sq ft.) Mature Canopy areas only + <b>4%</b> wholesale gross receipts	<b>2%</b> wholesale gross receipts	None	<b>1%</b> of gross receipts	<b>6%</b> of gross receipts	<b>6%</b> of gross receipts	None
Palm Springs	<b>\$10.00</b> per sq ft. + <b>10%</b> (with permit) <b>15%</b> (no permit)	<b>10%</b> (with permit) <b>15%</b> (no permit)	<b>10%</b> (with permit) <b>15%</b> (no permit)	<b>10%</b> (with permit) <b>15%</b> (no permit)	None	Nov. 2017 Ordinance for "Social Spaces" in commercial and manufacturing zoned areas	None
Palm Desert <b>No Tax Structure</b>							
Riverside and San Bernardino Cities	Cultivation	Manufacturing	Distribution	Testing	Delivery	Consumption	Restrictions
San Jacinto	<b>\$15.00</b> per sq ft. (outdoor cultivation) <b>\$25.00</b> per sq ft. (indoor cultivation)	<b>\$25.00</b> per sq ft.	<b>\$10.00</b> per sq ft.	<b>\$15.00</b> per sq ft.	<b>\$10.00</b> per sq ft.	None	None
Needles	<b>10%</b> of gross receipts	<b>10%</b> of gross receipts	<b>10%</b> of gross receipts	<b>10%</b> of gross receipts	<b>10%</b> of gross receipts	None	None
Adelanto	<b>5%</b> of gross receipts	<b>5%</b> of gross receipts	<b>5%</b> of gross receipts	<b>5%</b> of gross receipts	<b>5%</b> of gross receipts	<b>5%</b> of gross receipts	None
Perris	<b>\$25.00</b> per sq ft.	None	None	None	None	None	None
Moreno Valley <b>No Tax Structure</b>							
Lake Elsinore <b>No Tax Structure</b>							
San Bernardino <b>No Tax Structure</b>							