

Jurisdictional Comparison of Local Cannabis Business Taxes Rates
 Effective September 2022

	Jurisdictions in San Mateo County							
Type of Tax	Brisbane	Daly City	Half Moon Bay	Pacifica	Redwood City	San Bruno	San Carlos	Averages
All Operations		10%*		6.0%	4.0%	10.0%	10%*	6.7%
Retail	3.0%		6.0%		2.0%			3.7%
Distribution	1.0%		3.0%		2.5%			2.2%
Cultivation					2.5%			2.5%
Manufacturing	3.0%		4.0%		2.5%			3.2%
Testing	1.0%		2.5%		1.0%			1.5%
Other Cannabis Operations	1.0%		4.0%		2.5%			2.5%

*Tax rates not yet imposed on any businesses
 Jurisdictions not included (Atherton, Belmont, Burlingame, Colma, East Palo Alto, Foster City, Hillsborough, Menlo Park, Millbrae, Portola Valley, City of San Mateo, South San Francisco, Woodside) currently do not have taxes on cannabis operations.

	Neighboring Jurisdictions										
Type of Tax	Berkeley	Hayward	Campbell	Oakland				San Francisco		San Leandro	Averages
Level of Activity				\$0 - \$750K	\$750K to \$1.5M	\$1.5M to \$5M	Over \$5M	\$1M to \$1.5M	Over \$1.5M		
All Operations / Gross Sales	5.0%	15.0%	7.0%							10.0%	9.25%
Retail				0.12%	4.00%	5.00%	5.00%	2.5%	5.0%		3.60%
Distribution				0.12%	2.50%	3.00%	4.00%				2.41%
Indoor Cultivation				0.12%	4.00%	5.00%	5.00%				3.53%
Outdoor Cultivation				0.12%	3.50%	4.50%	5.00%				3.28%
Manufacturing				0.12%	3.50%	4.50%	5.00%				3.28%
Other Cannabis Operations								1.0%	1.5%		1.25%

	Total Averages
All Operations / Gross Sales	8.14%
Retail	3.62%
Distribution	2.30%
Cultivation	3.30%
Manufacturing	3.28%
Testing	1.50%
Other Cannabis Operations	2.00%