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## Cannabis Business License Tax

- 90% to fund unrestricted general revenue purposes
- 10% to fund a Community Benefit Fund allocated as recommended by a citizens commission
  - o Goals of Community Benefit Fund established by Council resolution
    - 7-1403 of ordinance
  - o 7-1404 establishes a Community Benefit Commission of 9 members
    - 2 appointees of Mayor; 1 appointee from each Council District

Type of Cannabis Business	Medicinal tax cap	Adult Use tax cap
Retail	10% of gross receipts	10% of gross receipts
Manufacturing	10% of gross receipts	10% of gross receipts
Distribution	10% of gross receipts	10% of gross receipts
Testing Laboratories	10% of gross receipts	10% of gross receipts
Cultivation	\$12 per canopy square-foot	\$12 per canopy square-foot

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CITY OF FRESNO  
CITY CLERK'S OFFICE