5.04.480 Medical cannabis businesses.

For the purposes of this section:

A. "Medical Cannabis Business" means any activity regulated or permitted by Chapter 5.80 and/or Chapter 5.81 of this Code that involves planting, cultivating, harvesting, transporting, dispensing, delivering, selling at retail or wholesale, manufacturing, compounding, converting, processing, preparing, storing, packaging, or testing any part of the plant Cannabis sativa L. or any of its derivatives, pursuant to Health and Safety Code Sections 11362.5 and 11362.7-11362.83.

B. Every person engaged in a "medical cannabis business" not otherwise specifically taxed by other business tax provisions of this chapter, shall pay a business tax of $50.00 for each $1,000.00 of gross receipts or fractional part thereof.

(Res. No. 82949, § 2, 7-26-2010; Res. No. 81925, § 2, 4-21-2009)

Editor's note—

Res. No. 82949, § 2, adopted July 26, 2010, changed the title of Section 5.04.480 from "Cannabis" to "Medical cannabis businesses." The historical notation has been preserved for reference purposes.