

Notice of Intention to Circulate Initiative Petition

Notice is hereby given by the persons whose names appear hereon of their intention to circulate the petition within the County of Trinity for the purpose of qualifying for the ballot an initiative measure entitled the "TRINITY COUNTY COMMERCIAL CANNABIS TAX." A statement of the reasons of the proposed action as contemplated in the petition is as follows:

Licensed cannabis businesses in Trinity County have consistently stated their support for a fair tax on commercial cannabis activities occurring in the County in order to further benefit our communities. Leaders in the licensed cannabis industry, with considerable input from both local and state organizations, have developed a tax measure with the intent of providing long-term benefit to the county while supporting the very businesses paying the tax through a taxation structure that has been proven to support high-quality products and small producers.

This tax measure, through a production based, flat rate, and progressively tiered system, aligns with the four principles of the County's Commercial Cannabis Cultivation Ordinance by supporting the smallest, least impactful farms, while contributing significant revenue to the general fund which may be used for: law enforcement, advancement of the tourism industry, as seed money for grants, and essential services.

Adrien Keys

(Printed Name of Proponent)

/s/ Adrien Keys

(Signature of Proponent)

1601 Barker Valley Rd

(Business or Residence Address)

Hayfork, CA 96041

(City/State/Zip Code)

RECEIVED

JUL 10 2020

TRINITY COUNTY
CLERK/RECORDER/ASSESSOR

Proponent Statement of Acknowledgement

I, Adrien Keys acknowledge that it is a misdemeanor under State Law (Section 18650 of the California Elections Code) to knowingly or willfully allow the signatures on an initiative petition to be used for any purpose other than qualification of the proposed measure for the ballot. I certify that I will not knowingly or willfully allow the signatures for this initiative to be used for any purpose other than qualification of the measure for the ballot.

/s/ Adrien Keys

(Signature of Proponent)

Dated this 18th day of July, 2020

Request for a Ballot Title and Summary

I, Adrien Keys, hereby respectfully request that a ballot title and summary be prepared for the initiative measure titled “Trinity County Commercial Cannabis Tax” that is presented herein.

The people of the County of Trinity ordain as follows:

SECTION ONE: Findings and Declarations

WHEREAS, Trinity County is known globally for small farms producing high-quality cannabis. With an ideal climate, unique genetics, and generations of cannabis producers focused on high-quality production Trinity County is poised to remain an important producing region; and

WHEREAS, in 1975 California adopted the Moscone Act, which decriminalized the possession of less than one ounce of Cannabis for personal use; and

WHEREAS, in 1996 California voters passed Proposition 215, the Compassionate Use Act, exempting qualified medical cannabis patients and their caregivers from certain Health & Safety Code violations; and

WHEREAS, in 2004 the California legislature adopted SB 420 protecting medical cannabis cultivators and patients from prosecution for transportation of medical cannabis and allowing for medical collectives and cooperatives; and

WHEREAS, in 2015 the North Coast Regional Water Quality Control Board Order No. R1-2015-0023 mandated enrollment, best management practices, and enforcement programs to protect and restore the environmental quality of our region's watersheds from the impacts of unregulated cannabis cultivation; and

WHEREAS, in 2015 the California legislature adopted the Medical Cannabis Regulation and Safety Act (MCRSA), which created a state licensing framework for medical cannabis businesses; and

WHEREAS, in 2016 the voters of California approved Proposition 64, the Adult Use of Marijuana Act (AUMA) legalizing the adult use and cultivation of cannabis for adults 21 and older, creating a structure for licensing, regulation, and taxation of adult-use cannabis businesses; and

WHEREAS, in 2017 MCRSA and AUMA were combined by the State legislature into the Medicinal and Adult-Use Cannabis Regulation and Safety Act (MAUCRSA) to provide for the orderly transition of California's cannabis industry to a single, state-wide, highly regulated market; and

WHEREAS, in 2018 the California State Bureau of Cannabis Control (BCC), California Department of Food and Agriculture (CDFA), and California Department of Public Health (CDPH) published regulations governing cannabis licensees. The regulations address the operation of each license type with robust compliance and enforcement measures, including a mandate to use the METRC track-and-trace system to catalog all production and movement of licensed cannabis within the state; and

WHEREAS, in 2019 the State Water Resources Control Board Order WQ 2019-0001-DWQ mandated dry season surface water forbearance, additional riparian setbacks, and strict best management practices and treatment controls further protecting our states watersheds and environmental quality; and

WHEREAS, Trinity County has adopted commercial cannabis licensing ordinances that are based on sound land use and planning principles incorporating four principles on the local regulation of cannabis including:

- Trinity County will be a safe place for all residents to live, to work or enjoy retirement and to raise their families; and
- The historical quality of life and natural environment in Trinity County will be protected and restored; and
- Cannabis cultivation in Trinity County will take place without environmental damage and without detriment to neighbors or communities; and
- Trinity County will regain its reputation as a popular tourist destination; and

WHEREAS, under MAUCRSA local governments are permitted to impose taxes on commercial cannabis activities occurring within their borders; and

WHEREAS, imposing a tax on commercial cannabis cultivation and retail activities could provide the County with funding for critical needs such as infrastructure, housing, and public safety; and

WHEREAS, the citizens and natural environment of Trinity County benefit greatly by transitioning our cannabis industry into the state licensing program that contains robust environmental protections and industry regulations. Fair taxation at the County level will encourage and sustain this transition; and

WHEREAS, the proposed tax measure is in line with the Trinity County General Plan in that it encourages responsible economic development and will provide financial resources to fund various county programs and infrastructure; and

WHEREAS, in 2019 the California State Legislative Analyst Office recommended lowering the state cannabis tax rates to achieve the goals of undercutting the illicit market and discouraging use by persons younger than 21 years of age; and

WHEREAS, in 2020 Assembly Bill 1948 (Bonta) was proposed, seeking a temporary, three-year suspension of state cannabis cultivation tax and a reduction of state cannabis excise tax from 15% to 11% to “prevent illegal production or distribution of cannabis,” “reduce barriers to entry into the legal market,” and to “tax the growth and sale of cannabis in a way that drives out the illicit market for cannabis and discourages use by minors and abuse.” This bill finds that “the cumulative tax rate imposed by existing law is substantial and undermines the legal regulatory system if high taxes cause prices to far exceed those that are found on the illicit market; and

WHEREAS, it is detrimental to the citizens and natural environment of Trinity County to implement a commercial cannabis tax that cannot be sustained by our County licensees. If licensees are forced out of business by an onerous tax, the corresponding drop in general funds revenue from lower property taxes and local sales and use tax could be substantial, reducing the County’s ability to meet its financial obligations; and

WHEREAS, the tax proposed would be a general tax subject to the approval of the voters at the next election; and

WHEREAS, the type of commercial cannabis cultivation tax that brings the most benefit to the people of Trinity County, and best protects the quality of our natural environment is found to have three essential components: production based, flat rate, and tiered.

1. Production Based: Cultivation tax assessed on actual product produced and transferred into the licensed supply chain.

2. Flat Rate: Cultivation tax assessed per pound transferred to keep Trinity County’s high-quality products competitively priced, and to avoid overproduction.
3. Tiered: Cultivation tax tiered progressively to protect smaller producers, and licensees suffering a crop loss, or having a low production year.

SECTION TWO: Chapter 3.26 is hereby added to Title 3 of the Trinity County Code to read as follows:

3.26.010 - Title.

This Chapter shall be known as the “Trinity County Commercial Cannabis Tax.” This ordinance shall be applicable in the County of Trinity, which shall be referred to herein as "County."

3.26.020 - Purpose of Ordinance.

The purposes of this Ordinance are as follows:

1. To establish taxes on commercial cannabis cultivation and commercial cannabis retail sales within Trinity County;
2. To specify the type of tax and rate of tax to be levied and the method of collection; and
3. To comply with all requirements for the imposition of a general tax, such tax to become operative only if submitted to the electorate and approved by a majority vote of the voters voting in an election on the issue.

3.26.030 - General Tax.

All of the revenue from the taxes imposed by this Chapter shall be placed in the general fund of the County and shall be expended for purposes consistent with County general fund expenditures.

3.26.040 - Definitions.

For purposes of this Chapter, the following definitions shall apply:

- A. “Cannabis” means all parts of the plant *Cannabis sativa* L., *Cannabis indica*, or *Cannabis ruderalis*, whether growing or not; the seeds thereof; the resin extracted from any part of the plant; and every compound, salt, derivative, mixture, or preparation of the plant, its seeds or resin. “Cannabis” shall not include industrial hemp, as such is defined under California law.
- B. “Cannabis Flower” means the flowers of the cannabis plant that have been harvested, dried, trimmed or untrimmed, and cured, and prior to any processing by a manufacturer. “Cannabis Flower” excludes leaves and stems removed from the cannabis flower prior to the cannabis flower being transferred or sold.
- C. “Cannabis Cultivation Tax” means the tax due pursuant to this Chapter from commercial cannabis cultivation.

- D. "Cannabis Leaves" means all parts of the cannabis plant other than cannabis flowers that are sold or consumed.
- E. "Cannabis Retail" means commercial cannabis storefront and non-storefront businesses that hold a County and State commercial cannabis retail license, or a State microbusiness license that includes a retail component.
- F. "Cannabis Retail Tax" means the tax due pursuant to this Chapter from cannabis retailers for gross sales of cannabis sold within the County.
- G. "County" means the County of Trinity.
- H. "Commercial Cannabis Cultivation" means planting, growing, harvesting, drying, curing, grading, or trimming of cannabis plants or any part thereof with a County and State commercial cultivation license or a State microbusiness license that includes a cultivation component.
- I. "Fresh Cannabis Plant" means the flowers, leaves, or a combination of adjoined flowers, leaves, stems, and stalk from the cannabis plant that is either cut off just above the roots, or otherwise removed from the plant. Fresh cannabis plant must be weighed within two hours of the plant being harvested and without any artificial drying or curing, and must be recorded as such.
- J. "Gross Sales" means the actual gross revenue realized from the commercial activity subject to this Chapter.
- K. "METRC" means the state-approved system for administration of the track-and-trace system for legally-authorized cannabis businesses.
- L. "Microbusiness" means engaging in at least three of the following activities on the same premises pursuant to a State microbusiness license: cultivation, non-volatile manufacturing, distribution, and retail.
- M. "Person" means any individual, firm, partnership, joint venture, association, social club, fraternal organization, joint stock company, corporation, limited liability company, estate, trust, business trust, receiver, trustee, syndicate, or any other group or combination acting as a unit, including the legal and equitable owner or owners of any property on which commercial cannabis activity occurs, that has facilitated, contributed to or otherwise participated in such activity. Such definition also includes person's legal successors and assigns.
- N. "Record" or "records" means any handwriting, typewriting, printing, photostating, photographing, photocopying, transmitting by electronic mail or facsimile, and every other means of recording upon any tangible thing any form of communication or representation, including letters, words, pictures, sounds, or symbols, or combinations thereof, and any record thereby created, regardless of the manner in which the record has been stored.
- O. "State" means the State of California.
- P. "Tax Collector" means the Trinity County Treasurer-Tax Collector, his or her deputies, or any other County officer charged with the administration of the provisions of this Chapter.

3.26.050 - Tax Imposed.

A. Taxes are hereby established and imposed on persons engaging in commercial cannabis cultivation and cannabis retail sales at the rates set forth in this section.

B. Every person engaged in commercial cannabis cultivation shall pay to the County the following tax:

1. A flat rate per pound of cannabis that will vary based on the type and weight of cannabis harvested. The “full rate” values are as follows: \$15.44/lb. for cannabis flowers, \$4.59/lb. for cannabis leaves, and \$2.16/lb. for fresh cannabis plant.

(a) The first 100 pounds of each cannabis category including flower, leaf, and fresh cannabis plant transferred in METRC from a cultivation premises to a licensed distributor shall be taxed at no more than 25% of the full rate.

(b) More than 100 pounds through 400 pounds of each cannabis category including flower, leaf, and fresh cannabis plant transferred in METRC from a cultivation premises to a licensed distributor shall be taxed at no more than 50% of the “full rate.”

(c) More than 400 pounds through 1000 pounds of each cannabis category including flower, leaf, and fresh cannabis plant transferred in METRC from a cultivation premises to a licensed distributor shall be taxed at no more than 75% of the “full rate.”

(d) More than 1000 pounds of each cannabis category including flower, leaf, and fresh cannabis plant transferred in METRC from a cultivation premises to a licensed distributor shall be taxed at no more than the “full rate.”

2. Each cultivator as defined within this Chapter shall calculate the total amount of each category of cannabis transferred across all County commercial cultivation licenses held, and shall be taxed based on this cumulative amount.

C. Every person engaged in cannabis retail sales, including storefront and non-storefront retail sales, shall pay to the County the following tax:

1. An annual tax of 2.5 percent of gross sales for each cannabis retail license held by a person within the County. This tax will be paid in quarterly installments, as described in Section 3.26.110.

D. Every person engaged in cannabis microbusiness activity shall be taxed according to the types of activities they conduct. For example, a microbusiness consisting of cultivation, distribution, and retail would pay the cultivation tax rate for any cannabis harvested from the cultivation part of their operation and the retail tax rate on gross sales from the retail part of their operation.

E. This Chapter shall not be interpreted as a limitation upon the taxing authority of the County, as provided by law.

3.26.060 - Exemption from Tax.

The provisions of this Chapter shall not apply to persons cultivating cannabis for non-commercial adult-use, medical, or caregiver purposes in accordance with County and State regulations.

3.26.070 - Authorization to Lower Tax Rates.

The Board of Supervisors may lower or repeal the tax rates within this Chapter, as allowed by California law, with a majority vote. They may not increase the tax rates beyond the amounts authorized within this Chapter without approval of the voters.

3.26.080 - No Authorization of Unlawful Activity.

The payment of the tax imposed pursuant to this Chapter, and its acceptance by the County, shall not entitle any person to carry on commercial cannabis activities unless the person has complied with all applicable requirements of the Trinity County Code and all other applicable laws. The payment of the tax required pursuant to this Chapter shall not be construed as authorizing the conduct or continuance of any illegal or unauthorized activities in violation of any County ordinance.

3.26.090 - Administration of Tax.

- A. The cannabis cultivation tax shall become effective upon adoption by a majority of the voters casting votes at the general election on Tuesday, November 3, 2020. Any amendment to this Chapter to increase the tax above the rate expressly provided in such section shall not become effective until such amendment is approved by the voters.
- B. The Tax Collector shall produce forms and procedures to implement and administer this Chapter to ensure collection of the commercial cannabis tax.
- C. In addition to any other method of collection authorized by law, the tax imposed pursuant to this Chapter may be collected in the same manner, and subject to the same penalties and priority of lien, as other charges and taxes fixed and collected by the County.
- D. The Tax Collector shall annually audit the cannabis activity taxes imposed by this Chapter to verify that tax revenues have been properly collected and expended in accordance with the law.

3.26.100 - Notification of Tax Due.

- A. The Trinity County Planning Department shall issue to the Trinity County Tax Collector's Office a list containing the mailing address of each commercial cannabis cultivation and retail licensee by January 15 of each calendar year, and shall update this list throughout the year to ensure that the Tax Collector's Office has the information for all persons to whom the cannabis tax applies at all times.
- B. A notice that a cannabis cultivation and/or cannabis retail tax is due shall be sent to each person to whom the tax applies no later than thirty (30) business days before the tax is due pursuant to this Chapter. Such notice shall be provided by United States mail, postage prepaid, and delivered to the person's mailing address on record with the County. In addition, notice shall be provided via e-mail or other electronic means of communication.
- C. The County shall be responsible for sending delinquency and other notices to persons subject to the tax imposed by this Chapter.

3.26.110 - Reporting and Remitting of Tax.

A. The cannabis cultivation tax imposed by this Chapter shall become effective January 1, 2021 and shall be payable to the tax collector in 2021 and each year thereafter pursuant to this Chapter in two installments. The cannabis cultivation tax will be self-assessed by each person to whom it applies.

1. The cultivation tax due from January 1 through June 30 shall be due on or before November 15 of the same year.
2. The cultivation tax due from July 1 through December 31 shall be due on or before May 15 the following year.
3. Cannabis cultivators subject to the cultivation tax shall perform a METRC transfer report covering the applicable tax period for all State cultivation licenses they hold located within the County, and shall include this report with the remitted tax to the Tax Collector.
4. The Tax Collector shall be authorized to enter into a memoranda of understanding with licensing authorities to access the METRC track-and-trace system to generate and verify reports for any licensed commercial cannabis operator within the County. Persons subject to the tax under this Chapter shall provide all information required by licensing authorities and/or METRC for the Tax Collector to access their transfer reports and other data necessary to compute the appropriate tax.

B. The cannabis retail tax imposed by this Chapter shall become effective January 1, 2021 and shall be assessed by each person to whom it applies. The cannabis retail tax shall be payable to the Tax Collector in 2021 and each year thereafter pursuant to this Chapter in quarterly installments on or before the last day of the month following the close of the calendar quarter.

1. The quarters shall be designated as follows: Q1 shall run from January 1 through March 31 annually; Q2 shall run from April 1 through June 30 annually; Q3 shall run from July 1 through September 30 annually; and Q4 shall run from October 1 through December 31 annually.
2. Cannabis retailers subject to the retail tax shall provide the Tax Collector with documentation evidencing their gross sales within the County when remitting the tax.

C. Upon cessation of a commercial cannabis cultivation or retail business within the County for any reason, the Tax Collector's Office shall be notified immediately, and any returns and payments (including any penalties owed) shall be due within ten (10) business days.

D. At the time a return is filed, a person shall remit the full amount of the tax owed to the Tax Collector. The Tax Collector shall determine the methods which may be used to pay the tax.

E. Should there be any special circumstances preventing a person from paying the full amount of tax owed including but not limited to: catastrophic injury, emergency, or disaster the person shall present information regarding these circumstances to the County Agricultural Commissioner. The County Agricultural Commissioner shall make a determination as to the merits of the claim, and who may, at their discretion, file a request for a Board of Supervisors Hearing with the Clerk of the Board. The Board of Supervisors is authorized, at their discretion, to grant temporary relief in the form of a deferral, or other adjustment.

F. If the date which a particular tax is due under this Chapter falls on a weekend or holiday, then the due date shall be the first business day following the weekend or holiday. A return and payment shall be timely filed if postmarked on the due date, or personally delivered to the Tax Collector's office by four p.m. on such day. A payment or return not filed by the due date shall be deemed delinquent. Postage meter imprints are not "postmarks."

3.26.120 - Delinquency: Penalties and Interest.

A. *Original Delinquency.* Any person who fails to remit any tax imposed by this Chapter within ten (10) business days shall pay a penalty of ten percent (10%) of the amount of the tax due in addition to the amount of tax already owed.

B. *Continued Delinquency.* Any person who fails to remit any delinquent remittance within thirty (30) business days of the date on which the remittance first becomes delinquent shall pay a second delinquency penalty of twenty-five percent (25%) of the amount of the tax in addition to the amount of taxes and penalties already owed. Any person who fails to remit any delinquent remittance within sixty (60) business days of the date on which the remittance first becomes delinquent shall pay a third delinquency penalty of fifty percent (50%) of the amount of the tax in addition to the amount of taxes and penalties already owed.

C. *Fraud.* If the Tax Collector determines that the nonpayment or underpayment of any remittance due under this Chapter is due to fraud, a penalty of twenty-five percent (25%) of the amount of the tax shall be added thereto in addition to any other applicable penalties and interest.

D. *Penalties Merged with Tax.* Every penalty imposed and such interest as accrues under the provisions of this Chapter shall become a part of the tax required to be paid.

E. *Potential Loss of County License.* In addition to the foregoing, the County reserves the right to revoke or temporarily suspend the commercial cannabis permit of any person who has failed to pay the tax owed under this Chapter after receiving three or more consecutive delinquency notices, provided that the County has complied with all notice provisions in this Chapter and the person has been given an opportunity to be heard.

3.26.130 - Determination and Notice of Tax Assessment.

A. If any person shall fail or refuse to provide within the applicable timeframe any report and remittance of the tax, interest, and penalties or any portion thereof required by this Chapter, the Tax Collector shall proceed in such manner as he or she may deem best to obtain facts and information on which to base his or her estimate of the amount due. As soon as the Tax Collector shall procure such facts and information as he or she is able to obtain upon which to base the assessment of any tax imposed by this Chapter and payable by any person, the Tax Collector shall proceed to determine and assess against such person the tax, interest and penalties provided for by this Chapter.

B. If the Tax Collector makes a determination pursuant to this Chapter, he or she shall give a notice of the amount so assessed by depositing such notice in the United States mail, postage prepaid, addressed to the person so assessed at their mailing address on file with the County. Such notice shall also be provided electronically to the person via e-mail.

C. Within ten (10) business days after the serving upon any person of a cannabis tax assessment notice, the person to whom the assessment has been made may appeal in writing to the Tax Collector and request a hearing on the amount assessed. If such an application for a hearing is not made within the time prescribed, then the tax, interest and penalties, if any, determined by the Tax Collector shall become final and conclusive and shall be immediately due and payable.

D. If such an application for a hearing is made, the Tax Collector shall give not less than five (5) business days' written notice in the manner prescribed in this Chapter to the person to show cause at a time and place fixed in the Notice why the amount specified therein should not be fixed for such tax, interest and penalties. At such hearing, the person may appear and offer evidence why such specified tax, interest and penalties should not be so fixed. After such hearing the Tax Collector shall determine the proper tax to be remitted and shall thereafter give written notice to the person in the manner prescribed in this chapter of such determination and the amount of such tax, interest and penalties. The amount determined to be due shall be payable after fifteen (15) business days unless an appeal is made to the Board of Supervisors as provided in this Chapter.

3.26.140 - Appeal of Tax Assessment; Conduct of Hearing

A. Any person deeming himself aggrieved by any decision of the Tax Collector with the amount of the tax, interest and penalties, if any, may appeal to the Board of Supervisors by filing a notice of appeal with the Clerk of the Board within fifteen (15) business days of the serving or mailing of the determination of tax due.

B. Upon the filing of a notice of appeal the Board shall fix a time and place for hearing such appeal and the Clerk of the Board shall give not less than five (5) business days' notice in writing, by United States mail, postage prepaid, sent to the appellant's mailing address on file with the County. Such notice shall also be provided electronically to the person via e-mail.

C. The Board may appoint a referee to take testimony at any hearing provided for in this Chapter, and to report his or her findings and recommendations to the Board.

D. If the Board appoints a County officer or County employee to act a referee, he or she shall serve as such without any additional compensation. All time spent as a referee shall be considered as time spent by such officer or employee in performing the duties of his or her position.

E. The Board shall determine from the evidence, including any report(s) of the referee, the amount of tax, interest, or penalties, if any, due to the County from the appellant. This decision shall be final and conclusive. The Clerk of the Board shall serve a copy of the decision upon the appellant as provided in this Section. Any amount due shall be immediately due and payable upon the service of the notice.

3.26.150 - Refunds and Adjustments; Filing of Claim.

A. Whenever the amount of any tax, interest or penalty has been overpaid or paid more than once or has been erroneously or illegally collected or received by the County under this Chapter, the person so paying may have such amount applied to subsequent taxes due or it may be refunded as provided in this Chapter if, within three years after the date of payment, the person files with the Tax Collector in writing a claim therefor and specifying the type of relief sought. In such claim the person shall state, under penalty of

perjury, the specific grounds and specific facts upon which the claim is founded and shall include any relevant records or other documentation.

1. In the event that the person remitting the METRC transfer report had cannabis plant material that had to be destroyed, or changed to a different cannabis plant category due to a failed Certificate of Analysis, they shall be granted the right to provide METRC and/or CDFA documentation of the loss or category change and have the tax due adjusted accordingly.
2. In the event that the person remitting the METRC transfer report had cannabis plant material included in the METRC transfer report, for any given reporting period, that they have not been paid for, they shall be granted the right to provide the original shipping manifest along with all invoices for the given shipment and only be charged cultivation tax upon the cannabis material of which payment has been received.
3. Cannabis cultivation taxes that were waived due to non-payment of the cultivator shall be reassessed the next reporting period, or until the cannabis plant material has been destroyed and METRC and/or CDFA documentation is provided.

B. Any claims for credits or refunds shall be on forms furnished by the Tax Collector. If sufficient evidence of previous overpayment is provided, the Tax Collector shall grant the claim.

3.26.160 - Bond Requirement.

On or before March 1, 2021, each person engaging in commercial cannabis cultivation shall file with the Tax Collector, and maintain a current surety bond in favor of the County, or cash deposit, in the amount of \$0.50 per square foot of the cumulative square footage of County cultivation licenses the person holds.

3.26.170 - Civil actions.

A. *Debt Due from person.* Any tax due from a person operating a commercial cannabis cultivation or commercial cannabis retail business pursuant to the provisions of this Chapter which has not been paid to the County shall be deemed a debt owed by that person to the County.

B. *Actions to Collect.* If, after sending an assessment to any person who owes tax, interest, and/or penalties under this Chapter, the Tax Collector has not received the amount due within the designated timeframe and all available appeal windows have passed, the Tax Collector, in the name of the County of Trinity may execute the surety bond on file for such person. The Tax Collector may also, in the name of the County of Trinity as plaintiff, bring suit for the recovery of any tax, interest or penalty due to the County pursuant to the provisions of this Chapter.

3.26.180 - Annual Accounting.

The Tax Collector shall, no less than annually, complete and publish for public review an accounting of taxes imposed and collected for commercial cannabis cultivation and retail sales as well as any subsequent cannabis-related taxes that may be adopted, and how the commercial cannabis tax proceeds collected by the County have been budgeted and used.

3.26.190 - Remedies Cumulative.

Remedies and penalties prescribed by this Chapter or which are available under the County Code and any other provision of law or equity are cumulative. The use of one (1) or more remedies by the County shall not bar the use of any other remedy for the purpose of enforcing the provisions of this Chapter.

3.26.200 - Severability.

If any provision of this Chapter or the application of any provision or part to any person or circumstance is held for any reason to be invalid or unconstitutional, the remaining provisions of the Chapter and the application of such provision to other persons or circumstances shall not be affected.

3.26.210 - Operative Date.

In the event the Ordinance enacting this Chapter is approved by a majority vote of the voters at the election on November 3, 2020, it shall become effective ten (10) days after the election result is certified as provided by the Elections Code.

SECTION THREE: CEQA. The purpose of the Ordinance enacting this Chapter is to impose a general tax to establish a government funding mechanism for those purposes described therein, but the County is not committing to any specific course of action with regard to the tax revenue generated hereunder. Therefore, this Chapter is not a “project” subject to the requirements of the California Environmental Quality Act (“CEQA”) as defined in section 15378, subdivision (b).

SECTION FOUR: Conflicting Measures. In the event that this measure and another measure or measures relating to cannabis taxation appear on the same Countywide elections ballot, the provisions of the other measure or measures shall be deemed to be in conflict with this measure. In the event that this measure receives a greater number of affirmative votes than any other such measure or measures, this measure shall prevail in its entirety, and the other measure or measures shall be rendered void and without any legal effect.