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July 25, 2022

VIA ELECTRONIC AND U.S. MAIL

EOliveira@tularecounty.ca.gov

Emily J Oliveira
Tulare County Elections
5951 S. Mooney Blvd
Visalia, CA 93277

Re: City of Tulare November 8, 2022 Election
City of Tulare Cannabis Business Tax Impartial Analysis

Dear County Clerk:

Below is the impartial analysis from our office as City Attorney for the City of Tulare in reference to the City of Tulare's Cannabis Business Tax referenced above. Please let us know if you have any questions.

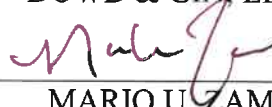
The proposed tax measure would impose a sales tax on all cannabis businesses within the City. Citizens who do not purchase cannabis will not pay any portion of the tax. There are currently three (3) businesses that each pay revenue fees to the City. Approving this tax would replace these revenue fees and make an even playing field for all current and future retailers. Funds from this tax would assist with general municipal expenses such as police, fire, addressing homelessness, roads and recreation. This tax will not exceed \$10.00 per canopy square foot for cultivation (adjustable for inflation), 10% of gross receipts for retail cannabis businesses, and 10% for all other cannabis businesses will be levied until repealed by the voters or the City Council. This is not a question about whether cannabis business should be allowed in the City.

The above statement is an impartial analysis of Measure _____. If you desire a copy of the measure, please contact the City Clerk's Office at (559) 684-4200 and a copy will be mailed at no cost to you. If you have any questions, please do not hesitate to contact us.

Sincerely,

GRISWOLD, LaSALLE, COBB,
DOWD & GIN, LLP

By



MARIO U. ZAMORA

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cc: Marc Mondell, City Manager