

Attachment A

Cumulative Cannabis Taxes			
Category	Amount	Increase	Cumulative Price
Producer Price per Pound	\$1,000	\$1,000	\$1,000
State Cultivation Tax	\$9.25/oz	\$148	\$1,148
Local Tax	2.50%	\$25	\$1,173
Batch Testing	\$50/lb, + 0.50%	\$55	\$1,228
Wholesale Price w/ Taxes		\$1,228	
Total Tax at Wholesale		\$228	
Tax as %		22.80%	
Manufacturer Markup	20.00%	\$246	\$1,474
Local Tax	4.00%	\$59	\$1,533
Total Manufacturer Price		\$1,533	
Total Taxes at Manufacturer		\$287	
Total Tax as %		18.72%	
Distributor Markup	30.00%	\$460	\$1,992
Local Tax	3.00%	\$60	\$2,052
Total Distributor Price		\$2,052	
Total Taxes at Distributor		\$347	
Total Tax as %		16.90%	
Retailer Markup	100.00%	\$2,052	\$4,104
Local Tax	6.00%	\$246	\$4,350
State Excise Tax	15.00%	\$616	\$4,966
Total Retailer Price		\$4,966	
Total Taxes at Retail		\$1,209	
Total Tax as %		24.34%	
CA Sales Tax (non-medical)	8.50%	\$422	\$5,388
Local Sales Tax	1.00%	\$50	\$5,438
Total Taxes at Retail		\$1,680	
Total Tax as %		30.90%	
Total Local Tax		8.08%	\$439.62

Cumulative Cannabis Taxes			
Category	Amount	Increase	Cumulative Price
Producer Price per Pound	\$2,000	\$2,000	\$2,000
State Cultivation Tax	\$9.25/oz	\$148	\$2,148
Local Tax	2.50%	\$50	\$2,198
Batch Testing	\$50/lb, + 0.50%	\$55	\$2,253
Wholesale Price w/ Taxes		\$2,253	
Total Tax at Wholesale		\$253	
Tax as %		12.65%	
Manufacturer Markup	20.00%	\$451	\$2,704
Local Tax	4.00%	\$108	\$2,812
Total Manufacturer Price		\$2,812	
Total Taxes at Manufacturer		\$361	
Total Tax as %		12.84%	
Distributor Markup	30.00%	\$844	\$3,655
Local Tax	3.00%	\$110	\$3,765
Total Distributor Price		\$3,765	
Total Taxes at Distributor		\$471	
Total Tax as %		12.50%	
Retailer Markup	100.00%	\$3,765	\$7,530
Local Tax	6.00%	\$452	\$7,982
State Excise Tax	15.00%	\$1,129	\$9,111
Total Retailer Price		\$9,111	
Total Taxes at Retail		\$2,052	
Total Tax as %		22.52%	
CA Sales Tax (non-medical)	8.50%	\$774	\$9,886
Local Sales Tax	1.00%	\$91	\$9,977
Total Taxes at Retail		\$2,918	
Total Tax as %		29.24%	
Total Local Tax		8.13%	\$810.70