

Alameda County Cannabis Activities by City

Jurisdiction	Voter Approved Tax and Details
Hayward	Measure EE approved in November 2016 was a voter-approved gross receipts tax on cannabis businesses of up to 15%.
San Leandro	Measure NN approved in November 2016 was a voter-approved gross receipts tax on cannabis businesses of up to 10%. The tax rate is currently 6% and will increase to 8% by 2021. All cannabis businesses must have annual audits.
Emeryville	No special cannabis tax – they pay standard city business tax of 1% of gross receipts, up to a maximum tax of \$353,704. Might place a cannabis tax on the November 2018 ballot.
Berkeley	Measure S was approved in 2010, just in case the state ballot measure to legalize cannabis passed that year. It is 2.5% of gross receipts for medical cannabis and 5% gross receipts for non-medical.
Unincorporated Alameda County	There is no tax yet but there is an expected ballot measure for the November 2018 ballot.
Oakland	The current tax rates are 5% gross receipts for medical and 10% for adult use.

Piedmont, Fremont, Dublin, Albany, and Pleasanton currently have a ban on cannabis business activities.