

Exhibit 5 - Cannabis Comparative Tax Information

City	Tax Rates*		Required Permits	Consumption Allowed?	Notes	Maximum Cap & Active Retail vs Supply licenses
Santa Ana – Existing	Adult-Use Retail	8% or \$25/sf	Non-discretionary. Regulatory safety permit (RSP), plus building permits. No CEQA review required.	No.	Status quo.	Retail: Cap 30, 27 active Supply: No Cap, 37 active
	Medicinal Retail	6%				
	Cultivation	6% or \$10/sf.				
	Distribution	6% or \$4/sf				
	Manufacturing	6% or \$10/sf				
	Testing	1% or \$1.50/sf				
Santa Ana – Proposed	Adult-Use Retail	8% or \$25/sf	Non-discretionary. Regulatory safety permit (RSP), plus building permits. No CEQA review required.	Allow all retail storefront dispensaries to have consumption lounges in separate, designated areas with air filtration. Indoor consumption, including smoking, permitted as per State. Outdoor open-air smoking prohibited. Up to 6 total temporary/special consumption events per year.	Santa Ana would be only city between West Hollywood and National City (San Diego County) to allow consumption lounges. Reduces taxes on supply-side, slightly higher than other cities, but keeps streamlined and non-discretionary process in place.	Retail: Cap 35 Supply: No change
	Medicinal Retail	6%				
	Cultivation	4% or \$7/sf				
	Distribution	4% or \$3/sf				
	Manufacturing	4% or \$7/sf				
	Testing	1% or \$1.50/sf				
Corona	Adult-Use Retail	7% <i>operational fee, up to 9%</i>	Discretionary. Competitive, merit-based application process	Not stated	Storefront retailers must be 1,000 feet from sensitive uses; non-storefront business types must be 600 feet from sensitive uses. Operational agreement required	Retail: Cap 12, active 1 Supply: No cap, active 1
	Medicinal Retail	7% <i>operational fee, up to 9%</i>				
	Cultivation	No				
	Distribution	5% <i>operational fee, up to 7%</i>				
	Manufacturing	5% <i>operational fee, up to 7%</i>				
	Testing	2% <i>operational fee, up to 3%</i>				

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Costa Mesa	Retail	7%	Discretionary. Conditional use permit (CUP) and cannabis permits required, plus building permits. CEQA review also triggered due to discretionary process.	No.	Would allow unlimited retail businesses in all commercial areas. No separation from residential required, but 1,000-foot separation from parks and schools, and 600 feet from youth centers.	Retail: No cap, 0 active 6-8 approved 15 in pipeline Had 49 applications
	Cultivation	1%				
	Distribution	1%				
	Manufacturing	1%				
	Testing	1%				
Dana Point Proposed	Adult-Use Retail	3.0%	Voter initiative on November 8 ballot. Discretionary, competitive process for retail permits; process for other business types to be developed by the City.	Not stated	Must be 750 feet from any sensitive uses (schools, daycares, youth centers and certain parks) within the City, and 600 feet from any sensitive uses outside the City.	Up to 3 permits for retailers; no required limit for non-retail business types.
	Medicinal Retail	2.0%				
	Cultivation	1.0%				
	Distribution	1.0%				
	Manufacturing	1.0%				
	Testing	1.0%				
Huntington Beach – Proposed	Retail	6%	City Council discretion to adopt and amend business and land use ordinances if voters approve tax measure on November 8, 2022.	Not discussed. Council would have discretion to consider onsite consumption as an allowed activity if voters approve tax measure on November 8, 2022.	1,000-foot buffer from schools, parks, daycare and youth centers.	Retail: Up to 10 permits Supply: No cap, though Council would have discretion to set a cap if desired
	Cultivation	1%				
	Distribution	1%				
	Manufacturing	1%				
	Testing	1%				
Irvine	Adult-Use Retail	No	Ministerial review for completeness.	N/A	Only testing laboratories are allowed.	Testing: No cap, 3 active
	Medicinal Retail	No				
	Cultivation	No				
	Distribution	No				
	Manufacturing	No				
	Testing	No				

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La Habra	Adult-Use Retail	3.0%	Discretionary. Competitive, merit-based application process, plus CUP, Development Agreement and other requirements.	Not stated	Must be 600 feet from any defined sensitive uses including schools, daycares and youth centers.	Allows 4 permits for non-storefront retail, 4 distributors and 4 testing laboratories
	Medicinal Retail	3.0%				
	Cultivation	6.0%				
	Distribution	1.125%				
	Manufacturing	6.0%				
	Testing	1.0%				
Lake Forest	Adult-Use Retail	No	Ministerial review for completeness.	N/A	Allows up to 2 permits for cannabis testing laboratories	Retail: Not allowed Supply: Not allowed Testing: Cap 2, 2 in process, 0 active
	Medicinal Retail	No				
	Cultivation	No				
	Distribution	No				
	Manufacturing	No				
	Testing	No				
Long Beach	Adult-Use Retail	8%	Retail allowed by right in commercial zones, CUP required in industrial zones. CUP for other types. CEQA review triggered due to discretionary process.	No.	1,000-foot separation between dispensaries and from schools and beaches; 600 feet from parks, libraries, and daycare centers.	Retail: Cap 32, 32 active Supply: No cap, 141 active (DCC) Currently drafting a revised ordinance to allow for an additional 8 equity retailers
	Medicinal Retail	6%				
	Cultivation	1%				
	Distribution	1%				
	Manufacturing	1%				
	Testing	1%				
Los Angeles (City)	Adult-Use Retail	10%	Ministerial review for completeness. Final selection by lottery for cannabis retailers.	No.	Storefront retail must be 700 feet from schools, parks, daycare, youth centers, drug treatment facilities or other cannabis retailers. Setbacks for other cannabis business types vary.	Retail: Cap; 284 active Cultivation: Cap; 249 active Supply: No cap, 541 active Storefront retail licenses limited to social equity applicants until 2025
	Medicinal Retail	5%				
	Cultivation	2%				
	Distribution	1%				
	Manufacturing	2%				
	Testing	1%				

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Los Angeles (County) Proposed	Adult-Use Retail	10%	Limited discretionary review	Not determined	600' setback from schools, daycares, parks, youth centers and other cannabis retailers. No outdoor cultivation allowed.	Storefront retail: Cap 25 Non-storefront retail: Cap 25 Cultivation: Cap 10 Manufacturing: Cap 10 Distribution: Cap 10 Initial permits reserved for social equity applicants
	Medicinal Retail	5%				
	Cultivation	2%				
	Distribution	1%				
	Manufacturing	2%				
	Testing	1%				
Palm Springs	Adult-Use Retail	10%	Discretionary. Conditional use permit (CUP) and cannabis permits required, plus building permits. CEQA review also triggered due to discretionary process.	Yes. Allowed as part of a retail storefront dispensary. Outdoor smoking not permitted.	Unlimited number of retail storefront dispensaries and non-retail businesses, but separation required between storefront dispensaries.	Retail: No cap, 33 active (DCC) Supply: No cap, 38 active (DCC)
	Cultivation	\$10/sf				
	Distribution	0%				
	Manufacturing	2%				
	Testing	0%				
Stanton	Adult-Use Retail	6.0%	Competitive, merit-based application process	Not stated	Must be 400 feet from any residentially zoned property and 600 feet from other sensitive uses such as schools, daycares and youth centers.	4 licenses/category 4 Retail licenses could be online within next 12 months
	Medicinal Retail	6.0%				
	Cultivation	\$12/sf				
	Distribution	3.0%				
	Manufacturing	4.0%				
	Testing	2.5%				
West Hollywood	Adult-Use Retail	7.5%	Discretionary. Business license commission, scoring process, and cannabis permits required, plus building permits. CEQA review also triggered due to discretionary process.	Yes. Allowed as part of a retail storefront dispensary. Outdoor and indoor smoking permitted.	Allows 8 medicinal retailers, 8 adult use retailers, 8 delivery-only retailers, 8 on-site consumption (smoke and vape), 8 on-site consumption (edibles only).	Retail: Cap 24, 3 active, 8 in process Supply: None
	Medicinal Retail	No cannabis tax				
	Cultivation	7.5%				
	Manufacturing	7.5%				
	Distribution	N/A				
	Testing	N/A				
Alisa Viejo	No				No additional information	
Anaheim	No				Potential future voter initiative	

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Brea	No			No additional information	
Buena Park	No			No additional information	
Cypress	No			No additional information	
Fountain Valley	No			No additional information	
Fullerton	No.			Potential future voter initiative	
Garden Grove	No			No additional information	
La Palma	No			No additional information	
Laguna Beach	No			No additional information	
Laguna Hills	No			No additional information	
Laguna Niguel	No			No additional information	
Laguna Woods	No			No additional information	
Los Alamitos	No			No additional information	
Mission Viejo	No			Considered a ballot initiative but chose to not move forward	
Newport beach	No			No additional information	
Orange	No			No additional information	
Placentia	No			No additional information	
Rancho Santa Margarita	No			No additional information	
San Clemente	No			No additional information	
San Juan Capistrano	No			No additional information	
Seal Beach	No			No additional information	
Tustin	No			No additional information	
Villa Park	No			No additional information	

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Westminster	No			Very early stages of exploring the issue.	
Yorba Linda	No			No additional information	
*All retail cannabis sales would also be subject to all state and local sales taxes, other than sales to a person who presents a state-issued Medical Marijuana Identification Card (MMIC) at the time of purchase (less than 1% of sales). Any additional local transaction and use taxes would also apply unless specifically exempted by the local ordinance.					