



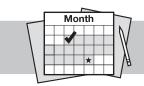
Solano County Registrar of Voters
675 Texas St., Suite 2600, Fairfield, CA 94533
(707) 784-6675 ★ (888) 933-8683
www.solanocounty.com/elections
elections@solanocounty.com

Presidential General Election Tuesday, November 3, 2020 Polls open: 7 a.m. to 8 p.m.

This is your official voter information guide. It has information on local candidates & measures, voting by mail, and answers to common voter questions.



Text **Solano** to 2VOTE (28683) to download your sample ballot or voter information guide. (Msg & Data rates may apply)



Important Information & Dates

- **★ Early voting** starts **Monday, October 5, 2020**. Visit us at 675 Texas Street, Suite 2600, Fairfield to pick up a ballot. Our office is open Monday Friday, 8 a.m. to 5 p.m.
- ★Last day to request a vote-by-mail ballot to be mailed to you is Tuesday, October 27, 2020.
- ★ Any changes to your registration must be received by **Monday**, **October 19**, **2020**. Visit **registertovote.ca.gov** or call (707) 784-6675 to have a form mailed to you.

October 2020

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
4	5 Vote-by-Mail period begins.	6 Vote-by-Mail Drop boxes available at City Clerk offices.	7	8	9	10
11	12	13	14	15	16	17
18	19 Last day to register or update registration for the election.	20	21	22	23	24
25	26	27 Last day to request a Vote-by-Mail ballot	28	29 Curbside	Ballot Drop-off Locations allejo • Cordelia • Fairfic Vacaville • Dixon	31 Registrar's office open 8 a.m 5 p.m. Available:

November 2020

Sunday	Monday	_ Tuesday	Wednesday	Thursday	Friday	Saturday
1	2	ELECTION DAY	4	5	6	7
	Vallejo • Cord	off Locations Available: lelia • Fairfield • Dixon				



Who is on the ballot for this election?

In the November General Election, all voters receive the same ballot, no matter what political party you are registered with (or if you have no party preference). The address where you are registered to vote determines which contests are on your ballot.

In the March Primary Election, all Californians were able to vote to decide which candidates for state and local offices moved on to the November General Election.

Presidential Nominated by party	California Top-Two Primary Nominated by voters	County and Local Primary Nonpartisan candidates
President and Vice President	 U.S. Representative (Districts 3 & 5) State Senator (District 3) State Assembly Member (Districts 4, 11 & 14) 	 County Board of Supervisors (Districts 1, 2, & 5)* School Boards* Special District Boards* Municipal Offices*
The candidates nominated by each political party are on the ballot.	The top-two candidates, the ones with the most votes from the March Primary, are on your ballot.	If a candidate for these local offices received at least 50% plus 1 vote in the Primary, they were elected and are not on the General Election ballot. If no candidate won, the two
		candidates with the most votes are on the ballot.
You can write-in a candidate for President and Vice President.	There is no write-in for these offices.	You can write-in a candidate for these offices.
The party nominating the candidate is listed with the candidate's name.	The candidate's party preference (or "None") is listed with their name.	Candidates for nonpartisan offices do not have a party preference listed on the ballot.
A candidate may be nominated by more than one party.	Both candidates on the ballot may have the same party preference.	

^{*} Not all districts have an election. Please review your sample ballot for the contests available to you.

For more information you can:

- Call the Elections Department at (707) 784-6675
- ☐ Visit our website at www.solanocounty.com/elections
- The California Secretary of State's website at www.sos.ca.gov/elections/upcoming-elections/general-election-november-3-2020/

Voter Information



The following pages contain information relating to your ballot, which may include:

- Candidates' Statements
- Analyses

- Arguments
- Ballot Measures

This information guide may not contain a statement for each candidate. Each candidate's statement is volunteered by the candidate and is printed at the expense of the candidate unless otherwise determined by the governing body. (EC 13312)

- * All measure documents and Candidates' Statements are printed exactly as filed.
- * Arguments in support of or in opposition to the proposed laws are the opinions of the authors. (EC 9315)
- * Refer to the State Voter Information Guide for information on state candidates and measures.

Party Endorsements

	American Independent	Democratic	Republican
President			
Congressional District 3	Tamika Hamilton	John Garamendi	Tamika Hamilton
Congressional District 5		Mike Thompson	Scott Giblin
State Senate District 3		Bill Dodd	Carlos Santamaria
State Assembly District 4		Cecilia Aguiar-Curry	Matt Nelson
State Assembly District 11		Jim Frazier	Debra Schwab
State Assembly District 14		Timothy S. Grayson	Janell Proctor

Campaign Expenditure Limits

The following California Legislative candidates have accepted voluntary campaign expenditure limits, and were eligible to purchase a Candidate Statement of Qualifications in this Voter Information Guide (listed in alphabetical order):

State Senate, District 3 – Bill Dodd, Carlos Santamaria

State Assembly, District 4 – Cecilia Aguiar-Curry, Matt Nelson

State Assembly, District 11 – Jim Frazier, Debra Schwab

State Assembly, District 14 – Timothy S. Grayson, Janell Proctor

VOTING OPTIONS FOR ALL VOTERS

In an effort to reduce the impact of the Coronavirus spread, the Solano County Registrar of Voters has prepared several voting options for all voters. You have received a vote-by-mail ballot for the election in this packet.

Below is a description of the different options you have for voting new to help provide a safe voting environment for all voters, our staff, and our community partners:

No Contact Voting:

As an option to in-person voting, all voters can vote from the safety of your home, using the enclosed ballot. Ballots can be returned to our office in one of three manners:



Ballot Drop-Off:

Starting October 5 (29 days) - 15 Drop-Off locations are available (drop box is inside an office building).



Curbside Drop-Off:

Starting October 29 (5 days) - 10 Curbside drop-off locations are available (stay in your car, hand ballot to pollworkers)



Election Day Drop-Off:

Election Day November 3 (1 day) - 100 poll place drop-off locations are available on Election day- all locations are open 7am to 8pm.

All ballots must be received or post-marked by November 3. All postage is paid by the Registrar of Voters Office for voters mailing ballots back to our office. Voters do not have to vote this ballot, and can still choose to vote in-person using one of the options listed below.

Limited Contact Voting:



At your assigned <u>poll place</u>, all voters can request to vote "Curb-Side" from the comfort of your vehicle. Look for the blue cone outside of your polling place, and call the number listed on the cone. Pollworkers will come out to your car with your ballot and will securely deposit it for you.

This same curb-side option is available if you want to drop off your vote by mail ballot. It may be preferable for you to remain in your vehicle and we support that option.

In-Person Voting:



Traditional poll place are still available. Your assigned location is included on the cover sheet with your official ballot. Some voters may experience additional wait times due to the need to provide social distancing within the voting location. Please be prepared it may take longer than usual to vote at your polling place.

COVID-19 INFO:

Pollworkers and Staff:

All poll workers will be required to wear masks and shields, additionally the Registrar of Voters will provide gloves, hand sanitizer, and disinfecting wipes.

Voters:

Voters will be required to wear face coverings as required by state law. Face coverings will be provided to any voter needing one. Hand Sanitizer and disposable pens will be provided to all voters. Voters without face coverings will be encouraged to vote from the safety of their vehicles, or when the pollworkers can clear the area for the safety of other voters.

We encourage all citizens to follow the mandated health requirements to help protect our staff and community partners. Without our staff and volunteers we cannot successfully execute an election! Please help us minimize the risk to those helping to administer your voting rights!

The following pages outline the specific addresses and hours available for each of the options on this page. Look for the icons next to the type of voting described based on your preferred option.

BALLOT RETURN & VOTING ADDRESSES





October 5 to November 3, voters can drop off ballots at the following locations. (Drop Boxes are inside office buildings.)

City	Name	Address	Hours Available
Benicia	Benicia City Clerk	250 East L St.	M-F 9:00a.m. to 4:00p.m. (Closed Every-Other Friday)
Dixon	Dixon City Clerk	600 East A St.	M-F 9:00a.m. to 5:00p.m.
Fairfield	Fairfield City Clerk	1000 Webster St. 4th Floor	M-F 8:00a.m. to 5:30p.m. (closed 1st and 3rd Fridays of month)
Fairfield	Fairfield/Suisun Unified School District Office	2490 Hilborn Rd.	M-F 7:30a.m. to 4:30p.m.
Fairfield	Solano County Registrar of Voters	675 Texas St.—Suite 2600	M-F 8:00a.m. to 5:00p.m.
Fairfield	Solano County Office of Education	5100 Business Center Dr.	M-F 8:00a.m. to 5:00p.m.
Rio Vista	River Delta School District Office	445 Montezuma St.	M-F. 8:00a.m. to 5:00p.m.
Suisun City	Suisun City Clerk	701 Civic Center Blvd.	M-TH. 9:00a.m. to 5:00p.m.
Travis AFB	Travis Voting Office (base access required)	351 Travis Ave.	M-F 7:30a.m. to 4:30p.m. (closes 3:00pm on Thursdays)
Vacaville	Nut Tree Airport	301 County Airport Dr.	M-F 8:00a.m. to 5:00p.m. (closed 12pm to 1pm daily)
Vacaville	Vacaville City Clerk	650 Merchant St.	M-TH 8:30a.m. to 5:00p.m. (closed Fridays)
Vacaville	Solano Irrigation District Administrative Office	810 Vaca Valley Parkway	M-F 8:00a.m. to 5:00p.m.
Vallejo	Vallejo City Clerk	555 Santa Clara St. 2nd floor.	M-TH 10:00a.m. to 2:00p.m.
Vallejo	Solano County Fairgrounds	900 Fairgrounds Dr	M-F 8:00a.m. to 5:00p.m.
Vallejo	Masonic Temple	101 Temple Way	M-F 9:00a.m. to 4:00p.m.

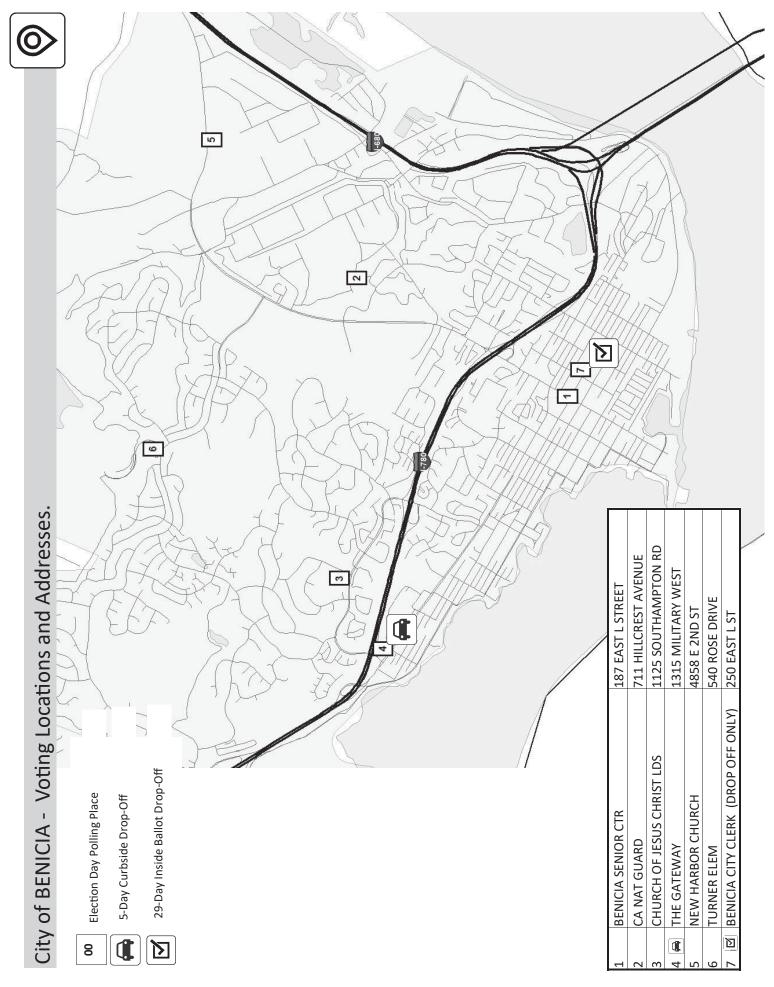


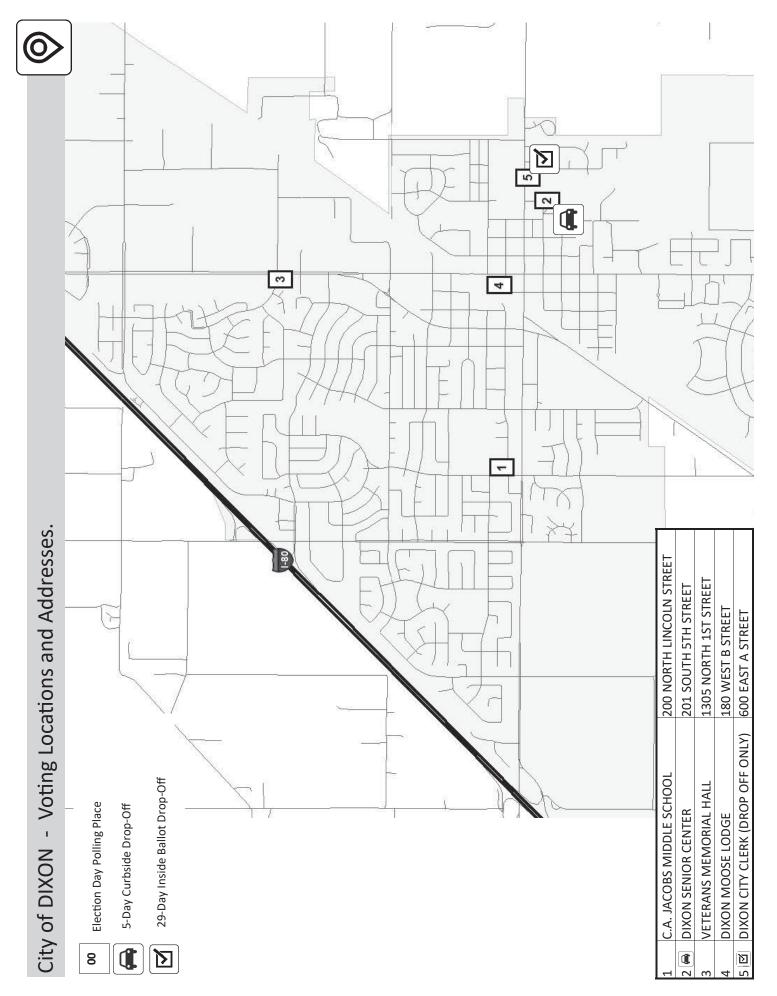
October 29, 30, 31, Nov. 2 and Nov 3, voters can drop off ballots "Curbside" at the following locations. (Stay in your car, hand ballot to pollworkers)

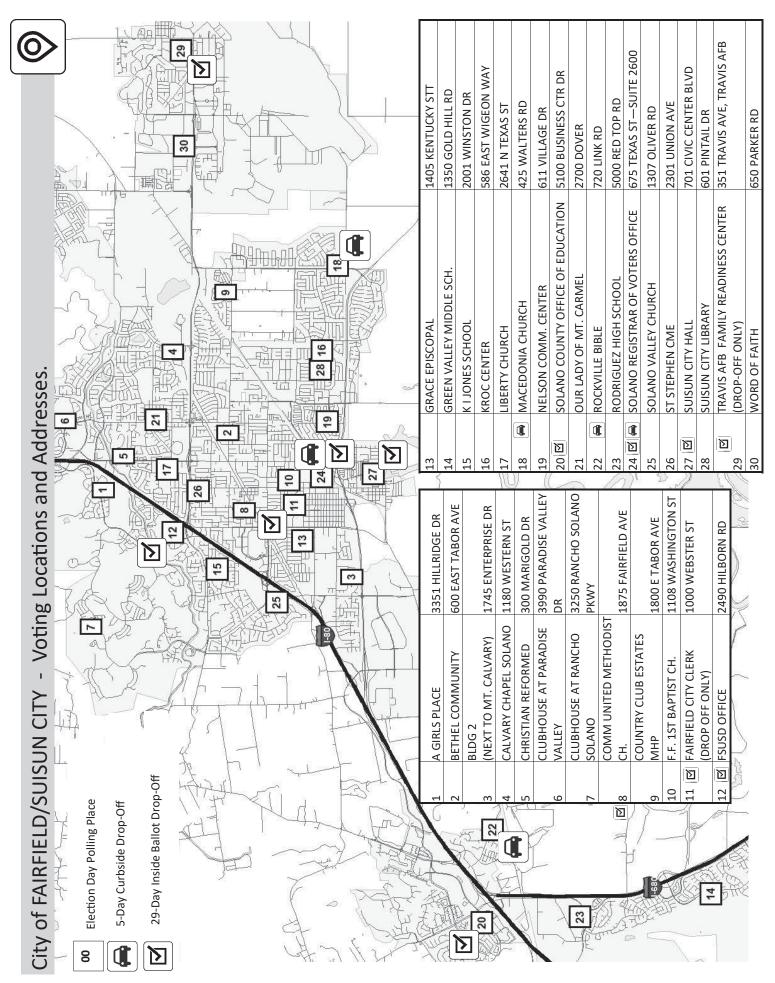
City	Name	Address	Hours Available
Benicia	The Gateway Church	1315 Military West	All Locations are open 8:00a.m. to
Dixon	Dixon Senior Center	201 South 5th St.	5:00p.m., including Saturday, plus 7:00a.m. to 8:00p.m. on Election Day.
Fairfield	Rockville Bible Church	720 Link Rd.	,
Fairfield	Solano County Registrar of Voters	675 Texas St.—suite 2600	
Suisun City	Macedonia Church	425 Walters Rd.	
Rio Vista	Haps Bait and Tackle	84 Main St.	
Vacaville	Vacaville City Clerk	650 Merchant St.	
Vacaville	Mission Church	6391 Leisure Town Rd.	
Vallejo	Cal Maritime Academy (Aquatic Center.)	117 Maritime Academy Dr.	
Vallejo	Solano County Fairgrounds	900 Fairgrounds Dr	

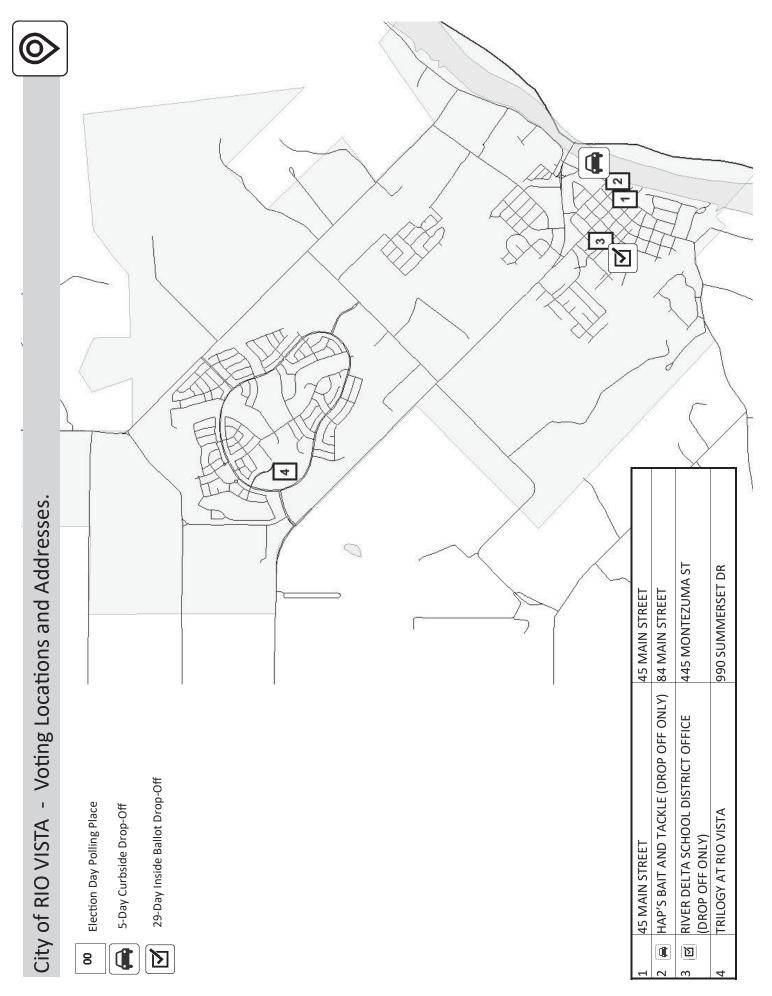


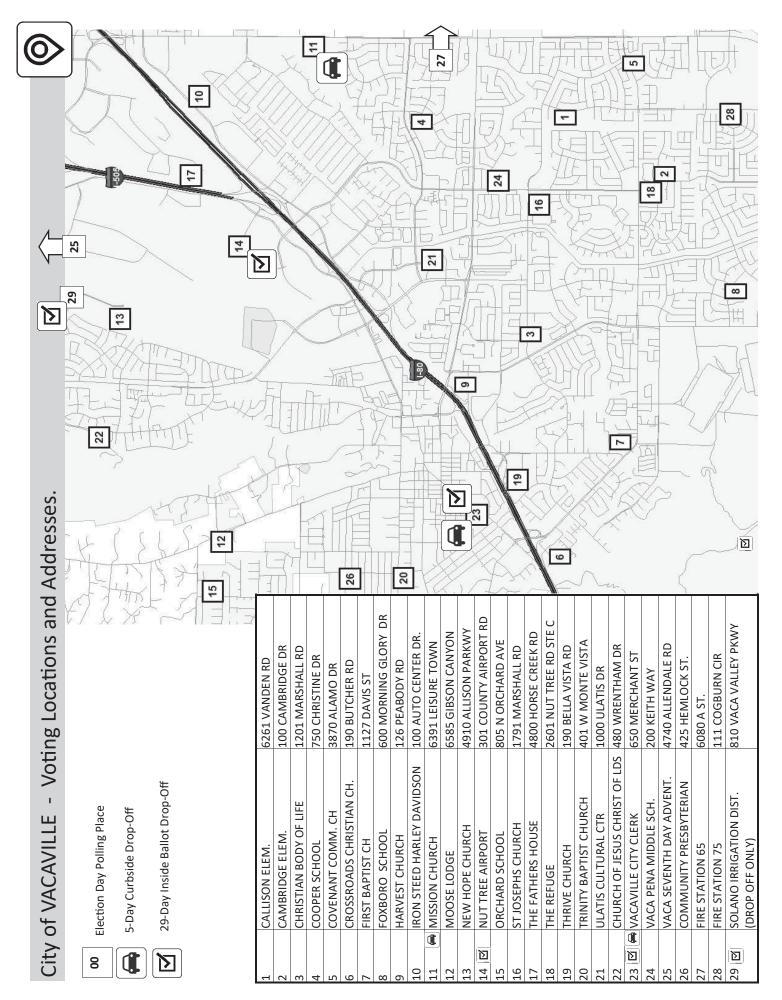
On November 3, ballots can be dropped off at any location listed above, plus 100 poll-place locations listed on the following pages.

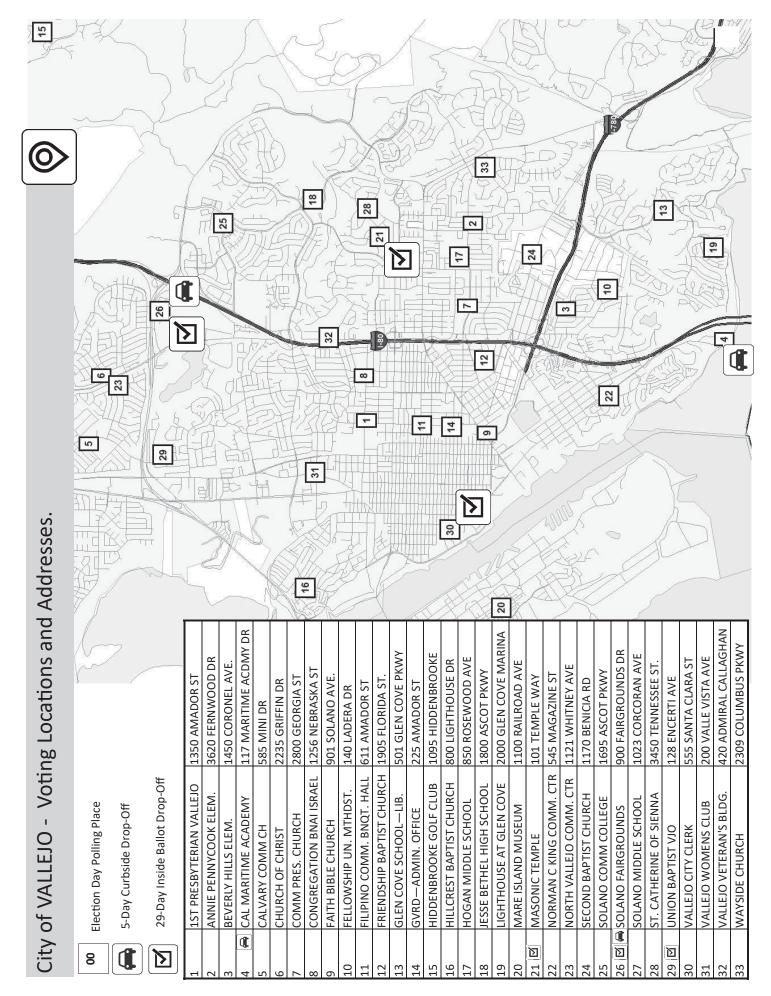












STATEMENT OF CANDIDATE FOR UNITED STATES REPRESENTATIVE IN CONGRESS, DISTRICT 3

JOHN GARAMENDI

Occupation: Congressman & Rancher

Education and Qualifications: It's been a very difficult and tragic year, a year of anxiety and fear, a year of shutdowns and layoffs. The Covid-19 pandemic has shattered American life and for many their personal dreams of a good tomorrow. The very nature of our society and system of government, education and employment have been called into question.

Since 1776 Americans have endured hardships and pulled together to renew, restart, and continue the promise of our democracy. Now is the test of our character, our courage, and our capacity to respond to the challenge. I find optimism in our nation's history of perseverance to find the light in the face of seemingly insurmountable despair.

My greatest concern is the safety, health, and economic security of the people in my district. That is why I am proud to have voted for both the Cares Act and the Heroes Act, legislation that sent relief to millions of Americans. By following public health guidelines and working together we can get the infection rate down and have a reasonable chance of staying healthy, reopening businesses, and going back to work.

It's an honor being your voice in Congress as we work together to put our economy back on track. Together we must fight for quality education and health care for everyone. We must protect our environment, tackle climate change, create good middle class jobs and assure opportunities for everyone.

I thank you and express my sincere gratitude for your past support. I humbly ask for your vote.

DECLARACIÓN DEL CANDIDATO PARA REPRESENTANTE DEL CONGRESO DE LOS ESTADOS UNIDOS, DISTRITO 3

JOHN GARAMENDI

Ocupación: Congresista y Hacendado

Educación y perfil profesional: Ha sido un año muy difícil y trágico; un año de ansiedad, miedo, cierres y despidos. La pandemia de la Covid-19 ha destruido la vida de Estados Unidos y en el caso de muchos, sus sueños personales de un mejor futuro. Se ha puesto en duda la naturaleza misma de nuestra sociedad y sistemas de gobierno, educación y empleo.

Desde 1776, los estadounidenses han superado dificultades y han unido esfuerzos para renovar, reiniciar y continuar con la promesa de nuestra democracia. Estamos viviendo una prueba para nuestro carácter, nuestra valentía y nuestra capacidad para responder ante los desafíos. Encuentro el optimismo en la historia de perseverancia de nuestra nación para encontrar la luz ante la aparentemente insuperable desesperanza.

Mi mayor preocupación es la seguridad, salud y seguridad económica de las personas de mi distrito. Es por eso que me enorgullezco de haber votado tanto por la Ley Cares y la Ley Heroes que brindan asistencia a millones de estadounidenses. Cumpliendo con las normas de salud pública y trabajando en conjunto podemos disminuir la tasa de infección y tener la posibilidad razonable de mantenernos saludables, abrir nuevamente los comercios y volver a trabajar.

Es un honor ser su voz en el Congreso mientras trabajamos juntos para retomar el buen camino de nuestra economía. Juntos podemos luchar por una educación de calidad y cuidados de la salud para todos. Debemos proteger nuestro ambiente, enfrentar el cambio climático, crear buenos empleos para la clase media y garantizar oportunidades para todos.

Le agradezco sinceramente su apoyo en el pasado. Respetuosamente le pido su voto.

STATEMENT OF CANDIDATE FOR UNITED STATES REPRESENTATIVE IN CONGRESS, DISTRICT 3

TAMIKA HAMILTON AGE: 35

Occupation: Air Force Sergeant

Education and Qualifications: I'm a veteran of the United States Air Force and proud mother. I take pride in serving my country and community. I'm passionate about restoring the hope of the American dream to our neighborhoods and securing the future for the next generation.

We need new representatives in Congress if we're going to secure that future – representatives who understand government exists to serve the whole community, not just the politically connected. As your representative in Congress, I promise to rise above the partisan rhetoric and empty battles that only end up hurting underserved communities and the very people government is supposed to protect.

Our farmers, small business owners, veterans and residents deserve the simple assurance of knowing they're fairly represented and that their needs come first. As your Congresswoman, I'll fight to ensure our farmers have access to water resources and to make sure government respects hardworking taxpayers by protecting free enterprise and keeping tax rates low, stable, and fair.

As a working woman and mother of four, I know all too well the struggles women face professionally – it's time to implement paid family leave at the federal level. I will work to get that done. To make sure underserved communities have access to opportunities, I'll work with the federal government to expand opportunity zones to working-class areas of our district.

You can count on me to complete the mission. I humbly ask for your trust and your vote. For more info visit VoteTamika.com.

DECLARACIÓN DEL CANDIDATO PARA REPRESENTANTE DE ESTADOS UNIDOS EN EL CONGRESO, DISTRITO 3

TAMIKA HAMILTON EDAD: 35

Ocupación: Sargento de la Fuerza Aérea

Educación y perfil profesional: Soy una veterana de la Fuerza Aérea de los Estados Unidos y una madre orgullosa. Me enorgullece servir a mi país y a mi comunidad. Me apasiona restaurar la esperanza del Sueño Americano en nuestros vecindarios y asegurar el futuro para la próxima generación.

Necesitamos nuevos representantes en el Congreso si queremos asegurar ese futuro, representantes que entiendan que el gobierno existe para servir a toda la comunidad, no solo a quienes están conectados políticamente. Como su representante en el Congreso, prometo superar la retórica partidista y las batallas vacías que solo terminan perjudicando a las comunidades desatendidas y a las mismas personas que se supone que el gobierno debe proteger.

Nuestros agricultores, pequeños propietarios de negocios, veteranos y residentes merecen la seguridad de saber que están representados de manera justa y que sus necesidades son lo primero. Como su congresista, lucharé para asegurar que nuestros agricultores tengan acceso a los recursos hídricos y para asegurarme de que el gobierno respete a los contribuyentes trabajadores protegiendo la libre empresa y manteniendo las tasas impositivas bajas, estables y justas.

Como mujer trabajadora y madre de cuatro hijos, conozco muy bien las luchas que enfrentan las mujeres profesionalmente; es hora de implementar la licencia familiar remunerada a nivel federal. Trabajaré para lograrlo. Para asegurarme de que las comunidades desatendidas tengan acceso a oportunidades, trabajaré con el gobierno federal para expandir las zonas de oportunidad a las áreas de clase trabajadora de nuestro distrito.

Pueden contar conmigo para cumplir la misión. Les pido humildemente su confianza y su voto. Para obtener más información, visite VoteTamika.com.

STATEMENT OF CANDIDATE FOR CALIFORNIA STATE SENATE, DISTRICT 3

CARLOS SANTAMARIA

Occupation: Business Owner/Consultant

Education and Qualifications: As a Californian native working and having my own successful business, I pledge to RESPONSIBLY represent the people and businesses of District 3 as your next State Senator.

My mission is to help reshape the state legislature to serve the people, pass responsible, fair laws, and protect our civil liberties.

Having worked in the private sector for both small and large companies for most of my career in many leadership roles, I know first-hand what it takes to solve problems, work with individuals from all walks of life, and lead people successfully.

I understand the challenges that Americans experience everyday as I have worked in the private sector and as a business owner for over 30 years. My area of expertise is in high- performance buildings and workforce development in career technical education, developing training programs that provide career and job opportunities. These muchneeded jobs will improve our economy in District 3 and in California.

Our legislators are not focusing on jobs, I am committed to expanding workforce development training with addressing the homelessness with creating new and emerging private partnership job opportunities.

I am Pro 2nd Amendment, Pro-Life, Pro-Freedom of Religion, Support Law Enforcement, Pro-Business, Love our Great Country and State, and: "I Believe in California"

As your next State Senator, I promise to improve the economy and protect and fight for our God given rights.

On November 3rd, I would deeply appreciate your vote. Thank you. Visit my website at www.electsantamaria.com/

STATEMENT OF CANDIDATE FOR MEMBER OF THE STATE ASSEMBLY DISTRICT 11

JIM FRAZIER

Occupation: Representing Solano County in the California State Assembly

Education and Qualifications: I am honored to represent Solano County in the California State Assembly. These are challenging times. Through weekly email/online updates, I have provided important information/resources for all of us effected by COVID-19 (sign up for updates at a11.asmdc.org). My office continues to be available for "hands-on" help with unemployment paperwork (call 707-399-3011). We have fought to preserve money in the budget for childcare, adult daycare and the intellectual and developmentally disabled.

Public safety remains my top priority. I support Black Lives Matter, banning chokeholds, peaceful protest and have the utmost respect for law enforcement, firefighters, 911 first responders and our Sheriff, who support my re-election.

As Transportation Committee Chair, I fought for funds to improve our aging roads, highways and bridges – requiring accountability for every dollar spent.

We established Solano County's first Commission for Women and Girls; authored legislation to add domestic violence education to school curriculums and supported Solano County's Family Justice Center which assists victims of domestic violence; voted to require prompt testing of rape kits to speed up criminal identification; authored legislation requiring PG&E to underground lines in fire prone areas; required drug makers to give 90-day notice before raising prices; authored laws to recognize Veterans on drivers' licenses, protect overseas military rights, fund Veteran street banners, provide resources for Travis Air Force Base.

I am here to serve you – and will continue to scrutinize every issue, every dollar spent, so that each decision I make remains in your best interest.

Assemblymember Jim Frazier – (925) 250-6831 Cell – JimFrazier@JimFrazierforAssembly.com

DECLARACIÓN DEL CANDIDATO PARA MIEMBRO DE LA ASAMBLEA ESTATAL DISTRITO 11

JIM FRAZIER

Ocupación: Representante del Condado de Solano en la Asamblea del Estado de California

Educación y perfil profesional: Es un honor para mí representar al Condado de Solano en la Asamblea del Estado de California. Estos son momentos difíciles. A través de actualizaciones semanales por correo electrónico o en línea, he proporcionado información y recursos importantes para todos nosotros que hemos sido afectados por la COVID-19 (regístrese para recibir las actualizaciones en a11.asmdc.org). Mi oficina sigue disponible para aportar ayuda "activa" con los trámites de desempleo (llame al 707-399-3011). Hemos luchado por preservar dinero en el presupuesto para el cuidado de niños, adultos y discapacitados intelectuales y del desarrollo.

La seguridad pública sigue siendo mi máxima prioridad. Apoyo a Black Lives Matter, la prohibición de estrangulamientos, las protestas pacíficas y tengo el mayor respeto por la preservación del orden público, los bomberos, los socorristas del 911 y nuestro Alguacil, quien apoya mi reelección.

Como Presidente del Comité de Transportación, luché por recaudar fondos para mejorar nuestras carreteras, autopistas y puentes antiguos, lo que requiere responsabilidad por cada dólar gastado.

Establecimos la primera Comisión para Mujeres y Niñas del Condado de Solano; redactamos la legislación para agregar la educación sobre violencia doméstica a los planes de estudio escolares y apoyamos el Centro de Justicia Familiar del Condado de Solano, el cual ayuda a las víctimas de violencia doméstica; votamos a favor de exigir pruebas rápidas con los kits de exámenes de violación para acelerar la identificación criminal; redactamos la legislación que le solicitó a la Compañía de Gas y Electricidad del Pacifico (Pacific Gas and Electric, PG&E) las líneas subterráneas en áreas propensas a incendios; exigimos a los fabricantes de medicamentos que avisaran con 90 días de antelación antes de subir los precios; redactamos leyes para reconocer a los Veteranos en las licencias de conducir, proteger los derechos militares en el extranjero, financiar las señalizaciones para Veteranos en las calles y proporcionar recursos para la Base de la Fuerza Aérea Travis.

Estoy aquí para servirles y continuaré examinando cada asunto, cada dólar gastado, de manera que cada decisión que tome sea de su mejor interés.

Miembro de la Asamblea Jim Frazier – Celular: (925) 250-6831 – JimFrazier@JimFrazierforAssembly.com

MEASURE V

CITY OF VACAVILLE	
To fund general municipal expenses such as police, fire, roads and recreation, shall the City tax cannabis or hemp businesses at annual rates not to exceed \$10.00 per canopy square foot for cultivation (adjustable for inflation), 6% of gross receipts for	YES
retail cannabis businesses, and 4% for all other cannabis businesses; which could generate up to \$400,000 to \$600,000 annually subject to cannabis businesses operating within the City and will be levied until repealed by the voters?	NO

CITY ATTORNEY'S IMPARTIAL ANALYSIS OF MEASURE V CITY OF VACAVILLE

Measure V was placed on the ballot by a unanimous vote of the Vacaville City Council. If approved by a majority vote of Vacaville voters Measure V will add an Ordinance, Chapter 5.38 (Cannabis Business Tax) ("Ordinance"), to Title 5 of the Vacaville Municipal Code, imposing a tax on cannabis businesses operating within the City.

The Ordinance defines a cannabis business as a business activity that involves cannabis or industrial hemp, and includes related activities such as cultivation, transportation, distribution, manufacturing, compounding, converting, processing, preparing, storing, packaging, delivering, testing, dispensing, retailing, wholesaling and all other business activities. The Ordinance requires and enforces cannabis business registration, and reporting, and remitting cannabis taxes to the City.

The Ordinance sets maximum tax rates for commercial cannabis cultivation, including industrial hemp, ranging from \$2.00 - \$10.00 per square foot of canopy space depending on the type facility in which the cultivation activity is conducted (based primarily on type of lighting: natural or artificial). The rates increase annually by a specified consumer price index commencing on January 1, 2024. The Ordinance sets maximum tax rates for other cannabis businesses, including industrial hemp, ranging between 2% to 6% of gross receipts depending on the type of cannabis business.

The City Council may increase or decrease the rate of the cannabis business tax up to the maximum allowed. The City Council may not increase the tax rates above the maximum allowed, or repeal the tax, without voter approval.

The tax is only on commercial cannabis businesses and is not a sales tax imposed on individuals purchasing adult-use or medical cannabis. The tax would not be imposed on persons engaged only

in personal cultivation for personal consumption in accordance with current state law.

Measure V is a general tax. All revenue from this tax would be deposited into the City's General Fund and could be used for any lawful municipal purpose such as general City operations and services. The tax would be effective January 1, 2021 and would remain in effect until repealed by the voters.

The City of Vacaville currently does not permit cannabis businesses to operate in the City and this Ordinance does not authorize any cannabis business to operate in the City. Should any cannabis business be authorized to, or otherwise operate in Vacaville on or after January 1, 2021, those businesses would be obligated to pay the tax instituted by the Ordinance. Acceptance of a cannabis business tax payment does not constitute authorization or approval to conduct any unauthorized cannabis business.

A "yes" vote is a vote to approve the cannabis business tax.

A "no" vote is a vote to reject the cannabis business tax.

/s/ Melinda C. H. Stewart City Attorney

The above statement is an impartial analysis of Measure V. If you desire a copy of the Measure, please call the City Clerk's Office at 707-449-5100 and a copy will be mailed to you at no cost.

MEASURE V

FULL TEXT

AN ORDINANCE OF THE CITY OF VACAVILLE, CALIFORNIA ADDING CHAPTER 5.38 (CANNABIS BUSINESS TAX) TO TITLE 5 OF THE VACAVILLE MUNICIPAL CODE

THE PEOPLE OF THE CITY OF VACAVILLE DO ORDAIN AS FOLLOWS:

SECTION 1. CODE AMENDMENT. Chapter 5.38 is added to Title 5 of the Vacaville Municipal Code to read as follows:

CHAPTER 5.38

5.38.010	Title.
5.38.020	Authority and purpose.
5.38.030	Intent.
5.38.040	Definitions.
5.38.050	Tax imposed.
5.38.060	Registration, reporting, and remittance of tax.
5.38.070	Payments and communications –timely remittance.
5.38.080	Payment – when taxes deemed delinquent.
5.38.090	Notice not required by City.
5.38.100	Penalties and interest.
5.38.110	Refunds and credits.
5.38.120	Refunds and procedures.
5.38.130	Personal cultivation not taxed.
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5.38.010 Title.

This ordinance shall be known as the Cannabis Business Tax Ordinance.

5.38.020 Authority and Purpose.

The purpose of this Ordinance is to adopt a tax, for revenue purposes, pursuant to Sections 37101 and 37100.5 of the California Government Code, upon cannabis businesses that engage in business in the City. The Cannabis Business Tax is levied based upon business gross receipts except for commercial cannabis or industrial hemp cultivation which shall be taxed on square footage. It is not a sales and use tax, a tax upon income, or a tax upon real property and shall not be calculated or assessed as such. The Cannabis Business Tax shall not be separately identified or otherwise specifically assessed or charged to any member, customer, patient, or caretaker. The Cannabis Business Tax is a general tax enacted solely for general, governmental purposes of the City and not for specific purposes. All of the proceeds from the tax imposed by this Chapter shall be placed in the City's general fund and be available for any lawful municipal purpose.

5.38.030 Intent.

The intent of this Ordinance is to levy a tax on all cannabis or industrial hemp businesses that operate in the City, regardless of whether such business would have been legal at the time this Chapter was adopted. Nothing in this Chapter shall be interpreted to authorize or permit any business activity that would not otherwise be legal or permissible under laws applicable to the activity at the time the activity is undertaken.

5.38.040 Definitions.

The following words and phrases shall have the meanings set forth below when used in this Chapter:

- A. "Business" shall include all activities engaged in or caused to be engaged in within the City, including any commercial or industrial enterprise, trade, profession, occupation, vocation, calling, or livelihood, whether or not carried on for gain or profit, but shall not include the services rendered by an employee to his or her employer.
 - B. "Calendar year" means January 1 through December 31, of the same year.
- C. "Cannabis" means all parts of the plant Cannabis sativa Linnaeus, Cannabis indica, or Cannabis ruderalis, whether growing or not; the seeds thereof; the resin, whether crude or purified, extracted from any part of the plant; and every compound, manufacture, salt, derivative, mixture, or preparation of the plant, its seeds, or resin. "Cannabis" also means the separated resin, whether crude or purified, obtained from cannabis. "Cannabis" shall not include "industrial hemp," unless otherwise specified.
- D. "Cannabis product" means raw cannabis that has undergone a process whereby the raw agricultural product has been transformed into a concentrate, an edible product, or a topical product. "Cannabis product" also means cannabis products as defined by Section 11018.1 of the California Health and Safety Code and is not limited to medicinal cannabis products.
- E. "Canopy" means all areas occupied by any portion of a cannabis or industrial hemp plant whether contiguous or noncontiguous on any one site. When plants occupy multiple vertical planes (as when plants are placed on shelving above other plants) each plane shall be counted as a separate canopy area.
- F. "Cannabis business" means any business activity involving cannabis or industrial hemp, including but not limited to cultivating, transporting, distributing, manufacturing, compounding, converting, processing, preparing, storing, packaging, delivering, testing, dispensing, retailing, and wholesaling of cannabis, cannabis products, industrial hemp, industrial hemp products, or of ancillary products and accessories, whether or not carried on for gain or profit.
- G. "Cannabis business tax," means the tax due pursuant to this Chapter for engaging in a cannabis business in the City.
- H. "Commercial cannabis cultivation" means cultivation of cannabis or industrial hemp undertaken in the course of conducting a cannabis business.
- I. "Commercial cannabis permit" means a permit issued by the City to a person to authorize that person to operate a cannabis business or engage in business as a cannabis business within the City.

- J. "Cultivation" means any activity involving the planting, growing, harvesting, drying, curing, grading, or trimming of cannabis or industrial hemp and includes, but is not limited to, the operation of a nursery.
- K. "Employee" means each and every person engaged in the operation or conduct of any business, whether as owner, member of the owner's family, partner, associate, agent, manager, or solicitor, and each and every other person employed or working in such business for a wage, salary, commission, barter, or any other form of compensation.
- L. "Engaged in business as a cannabis business" means the commencing, conducting, operating, managing, or carrying on of a cannabis business, whether done as owner, or by means of an officer, agent, manager, employee, or otherwise, whether operating from a fixed location in the City or coming into the City from an outside location to engage in such activities. A person shall be deemed engaged in business within the City if:
 - 1. Such person or person's employee maintains a fixed place of business within the City for the benefit or partial benefit of such person;
 - 2. Such person or person's employee owns or leases real property within the City for business purposes;
 - 3. Such person or person's employee regularly maintains a stock of tangible personal property in the City for sale in the ordinary course of business;
 - 4. Such person or person's employee regularly conducts solicitation of business within the City; or
 - 5. Such person or person's employee performs work or renders services in the City.

The foregoing specified activities shall not be a limitation on the meaning of "engaged in business."

- M. "Evidence of doing business" means evidence such as, without limitation, use of signs, circulars, cards, or any other advertising media, including the use of internet or telephone solicitation, or representation to a government agency or to the public that such person is engaged in a cannabis business in the City.
- N. "Gross Receipts," except as otherwise specifically provided, means, whether designated as a sales price, royalty, rent, membership fee, ATM service fee, delivery fee, slotting fee, any other fee, vaping room service charge, commission, dividend, or other designation, the total amount (including all receipts, cash, credits, services and property of any kind or nature) received or payable for sales of goods, wares or merchandise, or for the performance of any act or service of any nature for which a charge is made or credit allowed (whether such service, act or employment is done as part of or in connection with the sale of goods, wares, merchandise or not), without any deduction therefrom on account of the cost of the property sold, the cost of materials used, labor or service costs, interest paid or payable, losses or any other expense whatsoever. However, the following shall be excluded from Gross Receipts:
 - 1. Cash discounts where allowed and taken on sales;
 - 2. Any tax required by law to be included in or added to the purchase price and collected from the consumer or purchaser;
 - 3. Such part of the sale price of any property returned by purchasers to the seller as refunded by the seller by way of cash or credit allowances or return of refundable deposits previously included in gross receipts;
 - 4. Receipts derived from the occasional sale of used, obsolete or surplus trade fixtures, machinery or other equipment used by the taxpayer in the regular course of the taxpayer's business;
 - 5. Cash value of sales, trades or transactions between departments or units of the same business located in the City of Vacaville or if authorized by the Tax Administrator in writing in accordance with section 5.38.140 (B);
 - 6. Whenever there are included within the gross receipts amounts which reflect sales for which credit is extended and such amount proved uncollectible in a subsequent year, those amounts may be excluded from the gross receipts in the year they prove to be uncollectible; provided, however, if the whole or portion of such amounts excluded as uncollectible are subsequently collected they shall be included in the amount of gross receipts for the period when they are recovered;
 - 7. Receipts of refundable deposits, except that such deposits when forfeited and taken into income of the business shall not be excluded when in excess of one dollar;

- 8. Amounts collected for others where the business is acting as an agent or trustee and to the extent that such amounts are paid to those for whom collected. These agents or trustees must provide the City's Administrative Services Department with the names and the addresses of the others and the amounts paid to them. This exclusion shall not apply to any fees, percentages, or other payments retained by the agent or trustees.
- 9. Retail sales of non-cannabis products, such as t-shirts, sweaters, hats, stickers, key chains, bags, books, posters, rolling papers, cannabis accessories such as pipes, pipe screens, vape pen batteries (without cannabis or industrial hemp) or other personal tangible property which the Tax Administrator has excluded in writing by issuing an administrative ruling per Section 5.38.140 shall not be subject to the cannabis business tax under this Chapter. However, any business activities not subject to this Chapter as a result of an administrative ruling shall be subject to the appropriate business tax provisions of Title 5, Chapter 5.04 or any other Title or Chapter of this code as determined by the Tax Administrator.
- 10. Payments made by the tax-reporting cannabis business (Seller) to a cannabis business (Buyer) for the difference in the original acquisition price and subsequent renegotiated or finalized selling price of products or services sold to a specific end customer. This type of transaction is referred to as a "Billback". The tax-reporting cannabis business must provide supporting documentation to substantiate the transaction in order to be eligible for an exemption.
- 11. Any business which sells industrial hemp and/or hemp products or offers services or activities related to industrial hemp or hemp products and /or which is not required to obtain a cannabis or industrial hemp permit or license from the City or the State for the purpose of cultivating, growing, drying, curing, manufacturing, processing, packaging, transporting, distributing, testing or selling of industrial hemp either wholesale or retail shall be exempt from the cannabis tax provided that such business does not generate more than 50% of their total gross receipts in the reporting period from the business from industrial hemp activities. However, the exemption may be amended by the City Council by resolution or ordinance pursuant to Section 5.38.050 (B) to increase or decrease the percentage of the business's hemp and/or hemp products gross receipts reporting from zero to one hundred percent. To the extent the gross receipts from the hemp activities do not meet the relevant percentage to be included, this exclusion shall reduce the gross receipts to zero. The business shall still be subject to appropriate business tax provisions of other Chapters of the municipal code.
- O. "Industrial hemp" means a crop that is limited to types of the plant Cannabis sativa L. having no more than three-tenths of 1 percent tetrahydrocannabinol (THC) contained in the dried flowering tops, whether growing or not; the seeds of the plant; the resin extracted from any part of the plant; and every compound, manufacture, salt, derivative, mixture, or preparation of the plant, its seeds or resin produced therefrom.
- P. "Industrial hemp products" means any raw industrial hemp that has undergone a process whereby the raw agricultural product has been transformed into a concentrate, an edible product, or a topical product. "Hemp product" also means hemp products as defined by Section 11018.5 of the California Health and Safety Code.
- Q. "Lighting" means a source of light that is primarily used for promoting the biological process of plant growth. Lighting does not include sources of light that primarily exist for the safety or convenience of staff or visitors to the facility, such as emergency lighting, walkway lighting, or light admitted via small skylights, windows or ventilation openings.
- R. "Medicinal cannabis" or "medicinal cannabis product" means cannabis or a cannabis product, intended to be sold or sold for use pursuant to the Compassionate Use Act of 1996 (Proposition 215), found at Section 11362.5 of the Health and Safety Code, for a medicinal cannabis patient in California who possesses a physician's recommendation, or a cannabis card issued pursuant to Health and Safety Code Section 11362.71.
- S. "Nursery" means a facility or part of a facility that is used only for producing clones, immature plants, seeds, and other agricultural products used specifically for the planting, propagation, and cultivation of cannabis or industrial hemp industrial hemp.
- T. "Person" means an individual, firm, partnership, joint venture, association, corporation, limited liability company, estate, trust, business trust, receiver, syndicate, or any other group or combination acting as a unit, whether organized as a nonprofit or for-profit entity, and includes the plural as well as the singular number.
- U. "Processing" means a cultivation site that conducts only trimming, drying, curing, grading, packaging, or labeling of cannabis, industrial hemp and non-manufactured cannabis products.
- V. "Sale" "sell" and "to sell" means and includes any sale, exchange, or barter. It shall also mean any transaction whereby, for any consideration, title to cannabis, cannabis products, industrial hemp and/or industrial hemp products are transferred from one person to another and includes the delivery of cannabis, cannabis products, industrial hemp and/or industrial hemp products pursuant to an order placed for the purchase of the same, but does not include the return of cannabis, cannabis products, industrial hemp and/or industrial hemp product was purchased.

- X. "State" means the State of California.
- Y. "State license," "license," or "registration" means a state license issued pursuant to California Business and Professions Code Section 26050, and all other applicable state laws, required for operating a cannabis business.
 - Z. "Tax Administrator" means the City Manager of the City of Vacaville or his or her designee.
- AA. "Testing Laboratory" means a cannabis business that (i) offers or performs tests of cannabis, cannabis products, industrial hemp, and/or industrial hemp products, (ii) offers no service other than such tests, (iii) sells no products, excepting only testing supplies and materials, (iv) is accredited by an accrediting body that is independent from all other persons involved in the cannabis industry in the state, and (v) is registered with the Bureau of Cannabis Control or other state agency.

5.38.050 Tax Imposed.

- A. Beginning January 1, 2021, there is imposed upon each person who is engaged in business as a cannabis business a cannabis business tax. Such tax is payable regardless of whether the business has been issued a business license or commercial cannabis permit to operate lawfully in the City or is operating unlawfully. The City's acceptance of a cannabis business tax payment from a cannabis business operating illegally shall not constitute the City's approval or consent to such illegal operations.
- B. The City Council may, by resolution or ordinance, increase or decrease the rate of the cannabis business tax, including the initial rate of cannabis business tax. The City Council may, by resolution or ordinance, increase or decrease the rate of the medicinal cannabis business tax, including the initial rate of the medicinal business tax, independent of other cannabis business tax activities. In addition, the City Council may, by resolution or ordinance, increase or decrease the rate of the cannabis business tax on hemp or hemp products, including the initial rate of the tax on hemp or hemp products independent of other cannabis activities. Notwithstanding the foregoing, in no event shall the City Council repeal this tax or set any adjusted rate that exceeds the maximum rates calculated pursuant to this Chapter.
- C. The maximum rate of the cannabis business tax shall be calculated as follows:
 - 1. For every person engaged in commercial cannabis cultivation, including cultivation of industrial hemp, in the City:
 - a. Through January 1, 2024, the annual maximum rate shall be:
 - i. Ten dollars (\$10.00) per square foot of canopy space in a facility that uses exclusively artificial lighting.
 - Seven dollars (\$7.00) per square foot of canopy space in a facility that uses a combination of natural and supplemental lighting as defined in Section 5.38.040 Q of this Chapter.
 - Four dollars (\$4.00) per square foot of canopy space in a facility that uses no artificial lighting.
 - iv. Two dollars (\$2.00) per square foot of canopy space for any nursery.
 - b. On January 1, 2024 and on each January 1, thereafter, the maximum annual tax rates specified in subsection 5.38.050
 (C) (1) (a), shall increase by the percentage increase in the Consumer Price Index ("CPI") for consumers in the San Francisco-Oakland-Hayward Region as published by the United States Government Bureau of Labor Statistics. However, no CPI adjustment resulting in a decrease of any tax imposed by this subsection shall be made.
 - 2. Every person engaged in the operation of a testing laboratory for cannabis, cannabis products, industrial hemp and/or industrial hemp products shall be subject to the maximum tax rate not to exceed two percent (2%) of gross receipts.
 - 3. Every person engaged in retail sales of cannabis, cannabis products, industrial hemp, and/or industrial hemp products, including as a retailer (dispensary) or non-storefront retailer (retail delivery business), or microbusiness, shall be subject to the maximum tax rate not to exceed six percent (6%) of gross receipts.
 - 4. Every person engaged in distribution of cannabis, cannabis products, industrial hemp and/or industrial hemp products, shall be subject to the maximum tax rate not to exceed three percent (3%) of gross receipts.
 - 5. Every person engaged in manufacturing or processing of cannabis, cannabis products, industrial hemp and/or industrial hemp products, or any other type of cannabis business not described in Section 5.38.050 (C) (1), (2), (3), or (4) shall be subject to the maximum tax rate not to exceed four percent (4%) of gross receipts.
- D. Persons subject to the cannabis business tax shall register with the City and pay the registration fee pursuant to Section 5.38.060.

They shall also be required to obtain a business license pursuant to Chapter 5.04 of this code; provided, however, that cannabis business activities subject to the cannabis business tax shall be excluded from determining the amount of any business license tax payable under Chapter 5.04.

5.38.060 Registration, reporting and remittance of tax.

- A. Registration of Cannabis Business. All cannabis businesses shall be required to annually register as follows:
 - All persons engaging in business as a cannabis business, whether an existing, newly established or acquired business shall register with the Tax Administrator within thirty (30) days of commencing operation and shall annually renew such registration within 30 days of the business registration anniversary date of each year thereafter. In registering, such persons shall furnish to the Tax Administrator a sworn statement, upon a form provided by the Tax Administrator, setting forth the following information:
 - i. The name of the business
 - ii. The names and addresses of each owner
 - iii. The exact nature or kind of business;
 - iv. The place where such business is to be carried on; and
 - v. Any additional information which the Tax Administrator may require.
- B. An annual registration fee in accordance with the current and approved City fee schedule shall be presented with the sworn statement submitted under this section. This fee shall not be considered a tax and may be adjusted by resolution of the City Council.
- C. The cannabis business tax imposed by this Chapter shall be paid, in arrears, on a monthly basis. Each person owing a cannabis business tax each calendar month shall, no later than the last day of the month following the close of the calendar month, file with the Tax Administrator a statement ("tax statement") of the tax owed for that calendar month and the basis for calculating that tax. The Tax Administrator may require that the tax statement be submitted on a form prescribed by the Tax Administrator. The tax for each calendar month shall be due and payable on that same date that the tax statement for the calendar month is due.
- D. Upon cessation of a cannabis business, tax statements and payments shall be immediately due for all calendar months up to the calendar month during which cessation occurred.
- E. The Tax Administrator may, at his or her discretion, establish alternative reporting and payment periods for any taxpayer as the Tax Administrator deems necessary to ensure effective collection of the cannabis business tax. The Tax Administrator may also require that a deposit, to be applied against the taxes for a calendar month, be made by a taxpayer at the beginning of that calendar month. In no event shall the deposit required by the Tax Administrator exceed the tax amount he or she projects will be owed by the taxpayer for the calendar month. The Tax Administrator may require that a taxpayer make payments via a cashier's check, money order, wire transfer, or similar instrument.

5.38.070 Payments and communications – timely remittance.

Whenever any payment, statement, report, request or other communication is due, it must be received by the Tax Administrator on or before the final due date. A postmark will not be accepted as timely remittance. If the due date would fall on a Saturday, Sunday or a holiday observed by the City, the due date shall be the next regular business day on which the City is open to the public.

5.38.080 Payment - when taxes deemed delinquent.

Unless otherwise specifically provided under other provisions of this Chapter, the taxes required to be paid pursuant to this Chapter shall be deemed delinquent if not received by the Tax Administrator on or before the due date as specified in Sections 5.38.060 and 5.38.070.

5.38.090 Notice not required by the City.

The City may as a courtesy send a tax notice to the cannabis business which owes the City a cannabis business tax. However, the Tax Administrator is not required to send a delinquency or other notice or bill to any person subject to the provisions of this Chapter. Failure to

send such notice or bill shall not affect the validity of any tax or penalty due under the provisions of this Chapter.

5.38.100 Penalties and interest.

- A. Any person who fails or refuses to pay any cannabis business tax required to be paid pursuant to this Chapter on or before the due date shall pay penalties and interest as follows:
 - 1. A penalty equal to ten percent (10%) of the amount of the tax, in addition to the amount of the tax, plus interest on the unpaid tax calculated from the due date of the tax at the rate of one percent (1%) per month.
 - 2. If the tax remains unpaid for a period exceeding one calendar month beyond the due date, an additional penalty equal to twenty-five percent (25%) of the amount of the tax, plus interest at the rate of one percent (1%) per month on the unpaid tax and on the unpaid penalties.
 - 3. Interest shall be applied at the rate of one percent (1%) per month on the first day of the month for the full month and will continue to accrue monthly on the tax and penalty until the balance is paid in full.
- B. Whenever a check or electronic payment is submitted in payment of a cannabis business tax and the payment is subsequently returned unpaid by the bank for any reason, the taxpayer will be liable for the tax amount due plus any fees, penalties, and interest as provided for in this Chapter, and any other amount allowed under state law.

5.38.110 Refunds and credits.

- A. No refund shall be made of any tax collected pursuant to this Chapter, except as provided in Section 5.38.120.
- B. No refund of any tax collected pursuant to this Chapter shall be made because of the discontinuation, dissolution, or other termination of a business.

5.38.120 Refunds and procedures.

- A. Whenever the amount of any cannabis business tax, penalty or interest has been overpaid, paid more than once, or has been erroneously collected or received by the City under this Chapter, it may be refunded to the claimant who paid the tax provided that a written claim for refund is filed with the Tax Administrator within one (1) year of the date the tax was originally due or paid, whichever came first.
- B. The Tax Administrator, his or her designee or any other City officer charged with the administration of this Chapter shall have the right to examine and audit all the books and business records of the claimant in order to determine the eligibility of the claimant to the claimed refund. No claim for refund shall be allowed if the claimant refuses to allow such examination of claimant's books and business records after request by the Tax Administrator to do so.
- C. In the event that the cannabis business tax was erroneously paid in an amount in excess of the tax due, and the error is attributable to the City, the City shall refund the amount of tax erroneously paid; provided that (i) a claim for refund has been timely filed with the Tax Administrator; and (ii) the refund cannot exceed, under any circumstance, the amount of tax overpaid during the twelve months preceding the last month for which the claim states the tax was overpaid.

5.38.130 Personal Cultivation Not Taxed.

The provisions of this Chapter shall not apply to personal cannabis cultivation or personal use of cannabis, to the extent those activities are authorized in the "Medicinal and Adult Use Cannabis Regulation and Safety Act," as may be amended. This Chapter shall not apply to personal use of cannabis that is specifically exempted from state licensing requirements, that meets the definition of personal use or equivalent terminology under state law, and provided that the individual receives no compensation whatsoever related to that personal cultivation or use.

5.38.140 Administration of the tax.

- A. It shall be the duty of the Tax Administrator to collect the taxes, penalties, fees, and perform the duties required by this Chapter.
- B. For purposes of administration and enforcement of this Chapter generally, the Tax Administrator may from time to time promulgate such administrative interpretations, rules, and procedures consistent with the purpose, intent, and express terms of this Chapter as he or she deems necessary to implement or clarify such provisions or aid in enforcement.
 - C. The Tax Administrator may take such administrative actions as needed to administer the cannabis business tax, including but not

limited to:

- 1. Provide to all cannabis business taxpayers forms for the reporting of the tax;
- Provide information to any taxpayer concerning the provisions of this Chapter;
- 3. Receive and record all taxes remitted to the City as provided in this Chapter;
- 4. Maintain records of taxpayer reports and taxes collected pursuant to this Chapter;
- 5. Assess penalties and interest to taxpavers pursuant to this Chapter:
- 6. Determine amounts owed under and enforce collection pursuant to this Chapter.

5.38.150 Appeal procedure.

Any taxpayer aggrieved by any decision of the Tax Administrator with respect to the amount of tax, interest, penalties and fees, if any, due under this Chapter may appeal to the City Council by filing a notice of appeal with the City Clerk within thirty (30) calendar days of the serving or mailing of the Tax Administrator's determination of the amount due. The City Clerk, or his or her designee, shall fix a time and place for hearing such appeal, and the City Clerk, or his or her designee, shall give notice in writing to such operator at the last known place of address. The finding of the City Council shall be final and conclusive and shall be served upon the appellant in the manner prescribed by this section 5.38.150 for service of notice of hearing. Any amount found to be due shall be immediately due and payable upon the service of the notice.

5.38.160 Enforcement - action to collect.

Any taxes, penalties and/or fees required to be paid under the provisions of this Chapter shall be deemed a debt owed to the City. Any person owing money to the City under the provisions of this Chapter shall be liable in an action brought in the name of the City for the recovery of such debt. The provisions of this section shall not be deemed a limitation upon the right of the City to bring any other action including criminal, civil and equitable actions, based upon the failure to pay the tax, penalties and/or fees imposed by this Chapter or the failure to comply with any of the provisions of this Chapter.

5.38.170 Apportionment.

If a business subject to the tax is operating both within and outside the City, it is the intent of the City to apply the cannabis business tax so that the measure of the tax fairly reflects the proportion of the taxed activity actually carried on in the City. To the extent federal or state law requires that any tax due from any taxpayer be apportioned, the taxpayer may indicate said apportionment on his or her tax return. The Tax Administrator may promulgate administrative procedures for apportionment as he or she finds useful or necessary.

5.38.180 Constitutionality and legality.

This tax is intended to be applied in a manner consistent with the United States and California Constitutions and state law. None of the tax provided for by this Chapter shall be applied in a manner that causes an undue burden upon interstate commerce, a violation of the equal protection or due process clauses of the Constitutions of the United States or the State of California or a violation of any other provision of the California Constitution or state law. If a person believes that the tax, as applied to him or her, is impermissible under applicable law, he or she may request that the Tax Administrator release him or her from the obligation to pay the impermissible portion of the tax.

5.38.190 Audit and examination of premises and records.

- A. In addition to those powers granted to the Tax Administrator under Section 5.20.050 and Section 5.20.060, for the purpose of ascertaining the amount of cannabis business tax owed or verifying any representations made by any taxpayer to the City in support of his or her tax calculation, the Tax Administrator shall have the power to inspect any location where commercial cannabis activity occurs and to audit and examine all books and records (including, but not limited to bookkeeping records, state and federal income tax returns, and other records relating to the gross receipts of the business) of persons engaged in cannabis businesses. In conducting such investigation, the Tax Administrator shall have the power to inspect any equipment, such as computers or point of sale machines, which may contain such records.
- B. It shall be the duty of every person liable for the collection and payment to the City of any tax imposed by this Chapter to keep and preserve, for a period of at least three (3) years, all records as may be necessary to determine the amount of such tax as he or she may have been liable for the collection of and payment to the City, which records the Tax Administrator or his/her designee shall have the right to inspect at all reasonable times.

5.38.200 Other licenses, permits, taxes, fees or charges.

- A. Nothing contained in this Chapter shall be deemed to repeal, amend, be in lieu of, replace or in any way affect any requirements for any commercial cannabis permit or City license required by, under or by virtue of any provision of any other Chapter of this code or any other ordinance or resolution of the City, nor be deemed to repeal, amend, be in lieu of, replace or in any way affect any tax, fee or other charge imposed, assessed or required under any other Chapter of this code or any other ordinance or resolution of the City. Any references made or contained in any other Chapter of this code to any licenses, license taxes, fees, or charges, or to any schedule of license fees, shall be deemed to refer to the licenses, license taxes, fees or charges, or schedule of license fees, provided for in other Chapters of this code.
- B. The Tax Administrator may revoke or refuse to renew the license required by Chapter 5.08 of this code for any business that is delinquent in the payment of any tax due pursuant to this Chapter or that fails to make a deposit required by the Tax Administrator pursuant to Section 5.38.060.

A commercial cannabis permit issued under the Vacaville Municipal Code may be revoked, suspended, or not renewed in the event that the business holding that permit has failed to (i) make a deposit required by the Tax Administrator pursuant to Section 5.38.060 or (ii) timely pay all taxes, interest, and penalties owed by that business under this Chapter.

5.38.210 Payment of tax does not authorize unlawful business.

- A. The payment of a cannabis business tax required by this Chapter, and its acceptance by the City, shall not entitle any person to carry on any cannabis business unless the person has complied with all of the requirements of this code and all other applicable state laws.
- B. No tax paid under the provisions of this Chapter shall be construed as authorizing the conduct or continuance of any illegal or unlawful business, or any business in violation of any local or state law.

5.38.220 Deficiency determinations.

If the Tax Administrator is not satisfied that any statement filed as required under the provisions of this Chapter is correct, or that the amount of tax is correctly computed, he or she may compute and determine the amount to be paid and make a deficiency determination upon the basis of the facts contained in the statement or upon the basis of any information in his or her possession or that may come into his or her possession within three (3) years of the date the tax was originally due and payable. One or more deficiency determinations of the amount of tax due for a period or periods may be made. When a person discontinues engaging in a cannabis business, a deficiency determination may be made at any time within three (3) years thereafter as to any liability arising from engaging in such cannabis business whether or not a deficiency determination is issued prior to the date the tax would otherwise be due. Whenever a deficiency determination is made, a notice shall be given to the person concerned in the same manner as notices of assessment are given under Section 5.38.240.

5.38.230 Failure to report—nonpayment, fraud.

- A. Under any of the following circumstances, the Tax Administrator may make and give notice of an assessment of the amount of tax owed by a person under this Chapter at any time:
 - 1. If the person has not filed a complete statement required under the provisions of this Chapter;
 - 2. If the person has not paid the tax due under the provisions of this Chapter;
 - 3. If the person has not, after demand by the Tax Administrator, filed a corrected statement, or furnished to the Tax Administrator adequate substantiation of the information contained in a statement already filed, or paid any additional amount of tax due under the provisions of this Chapter; or
 - 4. If the Tax Administrator determines that the nonpayment of any cannabis business tax 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 penalties and interest otherwise payable under this Chapter and any other penalties allowed by law.
- B. The notice of assessment shall separately set forth the amount of any tax known by the Tax Administrator to be due or estimated by the Tax Administrator, after consideration of all information within the Tax Administrator's knowledge concerning the business and activities of the person assessed, to be due under each applicable provision of this Chapter and shall include the amount of any penalties or interest accrued on each amount to the date of the notice of assessment.

5.38.240 Tax assessment - notice requirements.

The notice of assessment shall be served upon the person either by personal delivery, by overnight delivery by a nationally-recognized courier service, or by a deposit of the notice in the United States mail, postage prepaid thereon, addressed to the person at the address of the location of the business or to such other address as he or she shall register with the Tax Administrator for the purpose of receiving notices provided under this section; or, should the person have no address registered with the Tax Administrator for such purpose, then to such person's last known address. For the purpose of Section 5.38.240, a service by overnight delivery shall be deemed to have occurred one (1) calendar day following deposit with a courier and service by mail shall be deemed to have occurred three (3) days following deposit in the United States mail.

5.38.250 Tax assessment - hearing, application and determination.

Within thirty (30) calendar days after the date of service of the notice of assessment the person may apply in writing to the Tax Administrator for a hearing on the assessment. If application for a hearing before the City is not made within the time herein prescribed, the tax assessed by the Tax Administrator shall become final and conclusive. Within thirty (30) calendar days of the receipt of any such application for hearing, the Tax Administrator shall cause the matter to be set for hearing before him or her no later than thirty (30) calendar days after the receipt of the application, unless a later date is agreed to by the Tax Administrator and the person requesting the hearing. Notice of such hearing shall be given by the Tax Administrator to the person requesting such hearing not later than five (5) calendar days prior to such hearing. At such hearing said applicant may appear and offer evidence why the assessment as made by the Tax Administrator should not be confirmed and fixed as the tax due. After such hearing the Tax Administrator shall determine and reassess (if necessary) the proper tax to be charged and shall give written notice to the person in the manner prescribed in Section 5.38.240 for giving notice of assessment.

5.38.260 Relief from taxes - disaster relief.

- A. If a cannabis business is unable to comply with any tax requirement imposed under this Chapter due to a disaster, the business may notify the Tax Administrator of its inability to comply and request relief from the tax requirement. For purposes of this Chapter, "disaster" means fire, flood, storm, tidal wave, earthquake, or similar public calamity, whether or not resulting from natural causes.
- B. The cannabis business shall provide any information required by the Tax Administrator including, without limitation, why relief is requested, the time period for which the relief is requested, and the reason relief is needed for the specific amount of time. The cannabis business agrees to grant the Tax Administrator or his/her designee access to the location where the cannabis business has been impacted due to a disaster.
- C. The Tax Administrator, in his/her sole discretion, may provide relief from the cannabis business tax requirement for businesses whose operations have been impacted by a disaster if such tax relief does not exceed ten thousand (\$10,000) dollars. Such temporary relief may be granted for a reasonable amount of time, in the Tax Administrator's sole discretion, and the amount and duration of relief should be based upon how long it would reasonably take for the cannabis business to recover from the disaster. The Tax Administrator may require that the cannabis business follow certain conditions to receive temporary relief from the cannabis business tax requirement.

5.38.270 Conviction for violation - taxes not waived.

The conviction and punishment of any person for failure to pay the required tax shall not excuse or exempt such person from any civil action for the tax debt unpaid at the time of such conviction. No civil action shall prevent a criminal prosecution for any violation of the provisions of this Chapter or of any state law requiring the payment of all taxes.

5.38.280 Violation deemed misdemeanor.

Any person violating any of the provisions of this Chapter shall be guilty of a misdemeanor.

5.38.290 Severability.

If any provision of this Chapter, or its application to any person or circumstance, is determined by a court of competent jurisdiction to be unlawful, unenforceable or otherwise void, that determination shall have no effect on any other provision of this Chapter or the application of this Chapter to any other person or circumstance and, to that end, the provisions hereof are severable.

5.38.300 Remedies cumulative.

All remedies and penalties prescribed by this Chapter or which are available under any other provision of this code and any other provision of law or equity are cumulative. The use of one or more remedies by the City shall not bar the use of any other remedy for the purpose of enforcing the provisions of this Chapter.

5.38.310 Amendment or modification.

Except as set forth in this section 5.38.310, this Chapter may be amended or modified but not repealed by the City Council without a vote of the people. However, as required by Article XIII C of the California Constitution, voter approval is required for any amendment that would expand, extend, or increase the rate of any tax levied pursuant to this Chapter. The people of the City of Vacaville affirm that the following actions shall not constitute an increase of the rate of a tax:

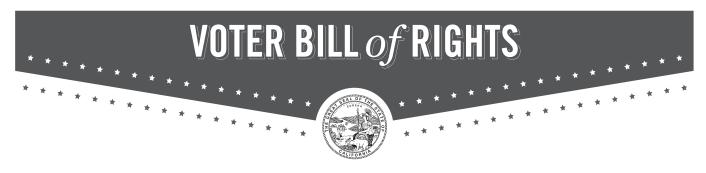
- A. The restoration or adjustment of the rate of the tax to a rate that is no higher than that allowed by this chapter, in those circumstances where, among others, the City Council has previously acted to reduce the rate of the tax or is incrementally implementing an increase authorized by this chapter;
- B. An action that interprets or clarifies (i) the methodology of applying or calculating the tax or (ii) any definition applicable to the tax, so long as the interpretation or clarification (even if contrary to some prior interpretation or clarification) is not inconsistent with the provisions of this Chapter 5.38; or
 - C. The collection of the tax imposed by this Chapter even if the City had, for some period of time, failed to collect the tax.

SECTION 2. SEVERABILITY. If any section, subsection, sentence, clause or phrase of this ordinance is for any reason held to be invalid, such decision shall not affect the validity of the remaining portions of this ordinance. The people of the City of Vacaville hereby declare that they would have passed this ordinance and each section, subsection, sentence, clause and phrase thereof, irrespective of the fact that any one or more sections, subsections, sentences, clauses, or phrases be declared invalid.

SECTION 3. ENVIRONMENTAL COMPLIANCE. The findings establishing that this Ordinance is in compliance with the California Environmental Quality Act ("CEQA") are the same as those set forth in the City Council's Resolution No. 2020-082 calling for an election on this Ordinance. The CEQA findings in Resolution No. 2020-082 are incorporated herein by this reference.

SECTION 4. EFFECTIVE DATE. This Ordinance relates to the levying and collecting of a City tax and shall take effect immediately. This Ordinance was approved and adopted by the People of the City of Vacaville at the City's November 3, 2020 statewide election. This Ordinance was approved by Declaration of the vote by the City Council of the City of Vacaville on July 14, 2020.

	Ron Rowlett, Mayor
ATTEST:	
Michelle Thornbrugh, City Clerk	





You have a right to...



- 1. cast a ballot if you are a registered voter. You can register to vote if you are
 - · a U.S. citizen
 - · at least 18 years old
 - · not in prison or on parole
 - · registered to vote where you currently live.
- **2. vote on a provisional ballot** if your name is not on the list of registered voters.
- 3. vote if you are in line when the polls close.
- cast a secret ballot without anyone bothering you or telling you how to vote.
- 5. get a new ballot if you have made a mistake as long as you still have your old ballot. If you are at a polling place, ask an election official for a new ballot. If you vote by mail, you must give your original ballot to an election official before the polls close on Election Day before you can ask for a new ballot.
- 6. get help voting and casting your ballot.
- 7. the right to drop off your completed vote-by-mail ballot at any polling place.
- **8. get election materials in a language other than English** if enough people in your voting precinct need a ballot in that language.
- 9. ask questions about election procedures and watch the election process. You can ask questions of election officials about procedures. The person you ask must answer your questions or send you to the right person for an answer. Please don't ask questions while election officers are busy working.
- 10. report anything happening in the polling place that is a crime or if you believe someone is not who they say they are.

SPECIAL NOTICE

- Polls are open from 7:00 a.m. to 8:00 p.m. on the day indicated in the posted sample ballot.
- Specific instructions on how to vote, including how to cast a provisional ballot, can be obtained from a poll worker or by reading the information mailed to you by your local elections official.
- If you are a newly registered voter, you may be asked to provide appropriate identification or other documentation according to federal law. But please note that every individual has the right to cast a provisional ballot even if he or she does not provide the documentation.
- It is against the law to represent yourself as being eligible to vote unless you meet all of the requirements to vote under federal and state law.
- It is against the law to tamper with voting equipment.

If you believe you have been denied any of these rights, or see something that might be a crime, call the Secretary of State's confidential toll-free Voter Hotline at (800) 345-VOTE (8683).

On the web at www.sos.ca.gov

By phone at (800) 345-VOTE (8683)

By email at elections@sos.ca.gov

Adopt-A-Poll

By adopting a polling place, you will earn money that can be donated to your organization, church or school.

Other Benefits:

- Your organization can display the name of your group outside the polling place.
- You will be added to the community partners list, highlighted on the County website and mentioned during a County Board of Supervisors meeting.
- You will receive Election Day shirts for your team to wear on Election Day.





To qualify, you must:

- Speak, read and write English,
- · Complete the training program, and
- Serve all day on Election Day

*Your group has the option to split up the day's shifts, adding flexibility to everyone's schedule!

We especially encourage Spanish and Tagalog speaking poll workers to apply!



Text Solano to 2VOTE (28683) (Msg. and data rates may apply)



Fill out the form at: solanocounty.com/adopt_a_poll



Contact via email at: pollworker@solanocounty.com

★ Update Your Voter Registration! ★

Have you moved? Do you need to update your voter information? Register to Vote Online!

What will I need?

- ★ California Drivers License Number or Identification Card Number
- ★ Last 4 of Social Security Number
- ★ Date of Birth

What do I do?

- ★ Go to RegistertoVote.ca.gov.
- ★ Click on the "Register to Vote Now" button.
- ★ Follow the prompts on the screen.





Tips and Assistance for Voting in-person



Your vote is important to us and we want to do all that we can to make the whole in-person voting experience enjoyable. Below you will find a few tips that you may find helpful.

Before you go...



Take note of your polling place. Your polling place may have changed since our last election. You can find the address and quick reference map to your polling place on the enclosed voter flyer. You can also find your polling place on the Registrar of Voter's website: www.solanocounty.com/elections.



Practice marking your ballot. If you are not a vote by mail voter, we have provided a sample of your ballot for you to make selections before heading to the polls. Use it as a guide when you vote your official ballot on Election Day.

To request a sample ballot, you can download one from our website: www.solanocounty.com/elections or call our office at 707-784-6675.

On Election day...



Check your time. Many voters vote on their way to work, on their lunch hour, or after work. If you have flexibility in your schedule consider visiting us midmorning or mid-afternoon to miss the crowds.



If you have questions, please ask. Your poll workers will have the answers to many of your questions. You can also give us a call at (707) 784-6675 and we will be glad to help.

If you need assistance...

As a voter, you may bring up to two individuals with you to your polling place to help you cast your ballot, as a long as those individuals do not represent your employer or your union. Your polling place will have copies of the ballot in Spanish and Tagalog and may have poll workers ready to assist you who speak Spanish and Tagalog.

Como votante, usted puede traer dos individuos a la estación de votación para que le ayuden a emitir su voto. Sus acompañantes no pueden ser representantes de su empleador o sindicato. La estación de votación quizá mantenga copias en español de la papeleta de votación y empleé trabajadores que le puedan asistir en español.

Bilang botante, maaari kang magkaroon ng hanggang dalawang tao sa iyong lugar ng botohan o presinto upang matulungan kang i-record ang iyong balota, hangga't ang mga taong ito ay hindi kinakatawan ng iyong tagapag-empleyo o iyong unyon. Magkakaroon ng mga kopya ng iyong balota na isinalin sa Tagalog sa iyong lugar ng botohan. Maaaring may mga taong nagtatrabaho na nagsasalita ngtagalog sa lugar ng botohan.

ATTENTION VOTERS





Solano County is required to provide a translated copy of the official ballots to voters in both Spanish and Tagalog. Any voter in Solano County can request a copy of this ballot for any precinct in the election. Requests can be made at any time. Translated ballots will be delivered at least 10 days before the Election Day.

To request a copy of a translated ballot in Spanish or Tagalog, please use one of the following methods:



By Phone – Call 707-784-6675 during office hours Monday through Friday 8am to 5pm.



By E-mail – elections@solanocounty.com; place the words "TRANSLATED BALLOT REQUEST" in the subject line for faster processing;



On our website: www.solanocounty.com/elections - click the link for "TRANSLATED BALLOT REQUEST"



All polling places in Solano County provide copies of ballots translated in Spanish and Tagalog. For a complete list of polling places, please visit www.solanocounty.com/elections.

ATENCIÓN VOTANTES



El Condado de Solano tiene la obligación de proporcionarles a los votantes una copia traducida de las boletas electorales oficiales en español y tagalo. Cualquier votante en el Condado de Solano puede solicitar una copia de esta boleta electoral para cualquier distrito electoral en la elección. Las solicitudes pueden realizarse en cualquier momento. Las boletas electorales traducidas serán entregadas al menos 10 días antes del Día de la Elección.

Para solicitar una copia de la boleta electoral traducida al español o tagalo, por favor use uno de los siguientes métodos:



Por Teléfono – Llame al 707-784-6675 durante el horario de atención regular, de lunes a viernes de 8am a 5pm.



Por Correo Electrónico – elections@solanocounty.com; coloque las palabras "TRANSLATED BALLOT REQUEST" (SOLICITUD DE BOLETA ELECTORAL TRADUCIDA) en la línea del asunto para un procesamiento más rápido;



En nuestro sitio web: www.solanocounty.com/elections - haga clic en el enlace "TRANSLATED BALLOT REQUEST" (SOLICITUD DE BOLETA ELECTORAL TRADUCIDA)



Todos los lugares de votación en el Condado de Solano proporcionan copias de boletas electorales traducidas al español y tagalo. Para una lista completa de lugares de votación, por favor visite www. solanocounty.com/elections.

TINATAWAG ANG PANSIN NG MGA BOTANTE



Ang County ay inaatasang magkaloob ng isang isinaling kopya ng mga opisyal na balota sa mga botante sa pareho ng Kastila at Tagalog. Sinumang botante sa County ng Solano ay makahihiling ng isang kopya ng balotang ito para sa alinmang presinto sa halalan. Ang mga paghiling ay magagawa anumang oras. Ang mga isinaling balota ay ihahatid ng hindi bababa sa 10 araw bago ang Araw ng Halalan.

Upang humiling ng isang kopya ng isang isinaling balota sa Kastila o Tagalog, mangyaring gamitin ang isa sa mga sumusunod na paraan:



Sa Pamamagitan ng Telepono – Tumawag sa 707-784-6675 sa mga oras ng opisina Lunes hanggang Biyernes 8am hanggang 5pm.



Sa pamamagitan ng E-mail – elections@solanocounty.com; ilagay ang mga salitang "TRANSLATED BALLOT REQUEST" (PAGHILING NG ISINALING BALOTA) sa linya ng paksa para sa mas mabilis na pagproseso;



Sa aming website: www.solanocounty.com/elections - i-click ang link para sa "TRANSLATED BALLOT REQUEST"



Lahat ng mga lugar ng botohan sa County ng Solano ay nagkakaloob ng mga kopya ng mga balota na isinalin sa Kastila at Tagalog. Para sa isang kumpletong listahan ng mga lugar ng botohan, mangyaring bisitahin ang www.solanocounty.com/elections.