



MEMORANDUM

TO:	Cannabis Regulatory Commission	FROM:	Rogers Agaba, Interim Revenue & Tax Administrator
SUBJECT:	Cannabis Business Tax Supplemental Information	DATE:	September 30, 2022

SUPPLEMENTAL INFORMATION

On August 11, 2022, the Oakland Cannabis Regulatory Commission (“CRC”) adopted a motion requesting the City’s Finance Department to provide additional information regarding the gross receipts generated and reported by equity and general cannabis businesses dating back to 2018.

Although the City of Oakland’s Equity Program was formerly adopted in the spring of 2017, the existing cannabis business tax rates based on medical and non-medical cannabis remained in place until 2020 when a tiered and category-based structure separating equity and non-equity cannabis became effective following the Oakland City Council’s adoption of Ordinance No. 13753 C.M.S. As a result, this report is being provided to supplement the Finance Department’s May 27 2022¹ Informational Report by providing the requested information for the tax years of 2020 through 2022.

Staff will be available to speak to the information provided herein at the CRC’s meeting on October 6th, 2022. For questions regarding this report, please contact Nicole Andrino, Tax Auditor II, (510) 238-6767.

Respectfully submitted,

Rogers K. Agaba

Rogers Agaba
Interim Revenue and Tax Administrator
Finance Department

¹ Finance Department’s May 27, 2022 [Informational Report](#)

Table 1: Annual Gross Receipts Tax Years (2018 – 2022)

Year	2018	2019	2020	2021	2022
Equity	N/A	N/A	\$21,141,465.27	\$35,974,745.13	\$37,803,609.10
General	N/A	N/A	\$152,193,969.69	\$235,610,581.28	\$207,113,784.78
Total Gross Receipts	\$156,004,834.66	\$165,351,330.48	\$173,335,434.96	\$271,585,326.41	\$244,917,393.88

Table 2: Equity Cannabis Gross Receipts by Activity (2020 – 2022)

Equity Business	2020			2021			2022		
	No. of business	Total Gross Receipts	Average Gross Receipts	No. of business	Total Gross Receipts	Average Gross Receipts	No. of business	Total Gross Receipts	Average Gross Receipts
Retail	44	\$19,476,090.16	\$902,851.51	38	\$24,221,032.76	\$2,732,820.88	47	\$22,612,021.65	\$732,643.69
Indoor Cultivation	8	\$169,262.99	\$5,289.47	14	\$2,879,508.58	\$477,908.64	14	\$2,455,154.00	\$537,299.29
Outdoor Cultivation	0	\$0.00	\$0.00	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Manufacturing	5	\$0.00	\$0.00	11	\$1,699,036.67	\$397,444.65	19	\$3,686,342.49	\$776,582.21
Distribution	24	\$1,041,583.12	\$10,849.83	12	\$3,048,013.82	\$227,366.57	17	\$2,721,496.74	\$250,898.42
Micro-business	3	\$454,529.00	\$37,877.39	19	\$4,127,153.30	\$662,749.03	18	\$6,328,594.22	\$877,402.91
Total	84	\$21,141,465.27		94	\$35,974,745.13		115	\$37,803,609.10	

Table 3: General Cannabis Gross Receipts by Activity (2020 – 2022)

General Business	2020			2021			2022		
	No. of business	Total Gross Receipts	Average Gross Receipts	No. of business	Total Gross Receipts	Average Gross Receipts	No. of business	Total Gross Receipts	Average Gross Receipts
Retail	70	\$83,001,443.64	\$4,130,348.89	59	\$139,280,304.77	\$3,859,870.21	58	\$114,588,282.50	\$3,460,412.86
Indoor Cultivation	31	\$15,260,122.08	\$974,366.71	34	\$44,462,812.01	\$2,776,361.97	41	\$38,158,778.58	\$2,254,026.79
Outdoor Cultivation	0	\$0.00	\$0.00	0	\$0.00	\$0.00	0	\$0.00	\$0.00
Manufacturing	25	\$12,270,412.93	\$1,129,569.29	18	\$9,884,469.23	\$1,219,128.89	24	\$14,468,329.56	\$1,122,505.62
Distribution	36	\$26,323,038.59	\$951,131.63	29	\$20,351,761.86	\$2,117,523.67	15	\$16,401,492.31	\$2,674,659.38
Micro-business	13	\$15,338,952.45	\$2,686,589.01	13	\$21,631,233.41	\$4,458,398.73	23	\$23,496,901.83	\$3,248,223.87
Total	175	\$152,193,969.69		153	\$235,610,581.28		161	\$207,113,784.78	

Table 4: Year-Over-Year (“YOY”) Changes Annual Gross Receipts (2020 – 2022)

Business Type	2020	2021	YOY Change (in \$)	YOY Change (in %)	2022	YOY Change (in \$)	YOY Change (in %)
	Total Gross Receipts	Total Gross Receipts			Total Gross Receipts		
Equity	\$21,141,465.27	\$35,974,745.13	\$14,833,279.86	70.16%	\$37,803,609.10	\$1,828,863.97	5.08%
General	\$152,193,969.69	\$235,610,581.28	\$83,416,611.59	54.81%	\$207,113,784.78	-\$28,496,796.50	-12.09%
Total	\$173,335,434.96	\$271,585,326.41	\$98,249,891.45		\$244,917,393.88	-\$26,667,932.53	

Table 5: Year-Over-Year (“YOY”) Changes by Activity - Retail Gross Receipts (2020 – 2022)

Retail	2020	2021	YOY Change (in \$)	YOY Change (in %)	2022	YOY Change (in \$)	YOY Change (in %)
	Total Gross Receipts	Total Gross Receipts			Total Gross Receipts		
Equity	\$19,476,090.16	\$24,221,032.76	\$4,744,942.60	24.36%	\$22,612,021.65	-\$1,609,011.11	-6.64%
General	\$83,001,443.64	\$139,280,304.77	\$56,278,861.13	67.80%	\$114,588,282.50	-\$24,692,022.27	-17.73%
Total	\$102,477,533.80	\$163,501,337.53	\$61,023,803.73		\$137,200,304.15	-\$26,301,033.38	

Table 6: Year-Over-Year (“YOY”) Changes by Activity - Indoor Cultivation Gross Receipts (2020 – 2022)

Indoor Cultivation	2020	2021	YOY Change (in \$)	YOY Change (in %)	2022	YOY Change (in \$)	YOY Change (in %)
	Total Gross Receipts	Total Gross Receipts			Total Gross Receipts		
Equity	\$169,262.99	\$2,879,508.58	\$2,710,245.59	1601.20%	\$2,455,154.00	-\$424,354.58	-14.74%
General	\$15,260,122.08	\$44,462,812.01	\$29,202,689.93	191.37%	\$38,158,778.58	-\$6,304,033.43	-14.18%
Total	\$15,429,385.07	\$47,342,320.59	\$31,912,935.52		\$40,613,932.58	-\$6,728,388.01	

Table 7: Year-Over-Year (“YOY”) Changes by Activity - Manufacturing Gross Receipts (2020 – 2022)

Manufacturing	2020	2021	YOY Change (in \$)	YOY Change (in %)	2022	YOY Change (in \$)	YOY Change (in %)
	Total Gross Receipts	Total Gross Receipts			Total Gross Receipts		
Equity	\$0.00	\$1,699,036.67	\$1,699,036.67	N/A	\$3,686,342.49	\$1,987,305.82	116.97%
General	\$12,270,412.93	\$9,884,469.23	-\$2,385,943.70	-19.44%	\$14,468,329.56	\$4,583,860.33	46.37%
Total	\$12,270,412.93	\$11,583,505.90	-\$686,907.03		\$18,154,672.05	\$6,571,166.15	

Table 8: Year-Over-Year (“YOY”) Changes by Activity - Distribution Gross Receipts (2020 – 2022)

Distribution	2020	2021	YOY Change (in \$)	YOY Change (in %)	2022	YOY Change (in \$)	YOY Change (in %)
	Total Gross Receipts	Total Gross Receipts			Total Gross Receipts		
Equity	\$1,041,583.12	\$3,048,013.82	\$2,006,430.70	192.63%	\$2,721,496.74	-\$326,517.08	-10.71%
General	\$26,323,038.59	\$20,351,761.86	-\$5,971,276.73	-22.68%	\$16,401,492.31	-\$3,950,269.55	-19.41%
Total	\$27,364,621.71	\$23,399,775.68	-\$3,964,846.03		\$19,122,989.05	-\$4,276,786.63	

Table 9: Year-Over-Year (“YOY”) Changes by Activity - Micro-business Gross Receipts (2020 – 2022)

Micro-business	2020	2021	YOY Change (in \$)	YOY Change (in %)	2022	YOY Change (in \$)	YOY Change (in %)
	Total Gross Receipts	Total Gross Receipts			Total Gross Receipts		
Equity	\$454,529.00	\$4,127,153.30	\$3,672,624.30	808.01%	\$6,328,594.22	\$2,201,440.92	53.34%
General	\$15,338,952.45	\$21,631,233.41	\$6,292,280.96	41.02%	\$23,496,901.83	\$1,865,668.42	8.62%
Total	\$15,793,481.45	\$25,758,386.71	\$9,964,905.26		\$29,825,496.05	\$4,067,109.34	