

**EXHIBIT 3:
CUMULATIVE TAX BURDEN OF RECOMMENDED INTRODUCTORY TAX RATES**

License Type	Initial Rate	Maximum Rate
Cultivator: Indoor, artificial lighting	\$7/ft ²	\$10/ft ²
Cultivator: Greenhouse, mixed lighting	\$4/ft ²	\$7/ft ²
Cultivator: Outdoor, natural light	\$2/ft ²	\$4/ft ²
Cultivator: Nursery	\$1/ft ²	\$2/ft ²
Manufacturing/Non-retail microbusiness	2.5% of gross receipts	4% of gross receipts
Testing	NA	2.5% of gross receipts
Distribution	2% of gross receipts	3% of gross receipts
Retailer/Retail microbusiness	4% of gross receipts	6% of gross receipts