



MEMORANDUM

TO: Marijuana Control Board

DATE: June 1, 2023

FROM: Jane P. Sawyer,
Program Coordinator

RE: Taxes, Renewal Applications,
Unsigned Leases, Notice of
Violation Form

Queue Metrics: in Records and Licensing Supervisor's Report.

August 2023 Tax Delinquency and 12-month Lists attached.

The list below is of licensees who received an accusation for tax delinquency.

12618	Accusation on delinquent taxes	Alaska Cannabis Company
10308	Accusation on delinquent taxes	GreenDreams Cultivation
11350	Accusation on delinquent taxes	Hardworking Hippies
11519	Accusation on delinquent taxes	Permafrost Distributors
27531	Accusation on delinquent taxes	Tree Logic, LLC
10286	Accusation on delinquent taxes	Arctic Greenery, LLC

The list below is of licensees who previously received an accusation for tax delinquency but whose accusation has been withdrawn.

12833	Accusation on delinquent taxes	Wildflower Farms
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Program Coordinator's Memo
August 18, 2023

11051	Accusation on delinquent taxes	Northlink, LLC
15015	Accusation on delinquent taxes	Cotton Mouth Cannabis Co.
11957	Accusation on delinquent taxes	Last Frontier Joint Operations

Renewal applications: Would the board like to see renewal applications that had notices of violations during the licensed year? And if so, what are the criteria? For example, does the board want to see renewal applications with 2 NOVs or more or 3 NOV or more but not fewer? Or does it depend on the type of NOV? or delegate complete discretion to the director? Discussion...

Policy on unsigned leases: Does the board want AMCO to accept unsigned leases or intent to lease as proper documentation for right to possession for license applications? And if yes, what are the criteria?

Updated Notice of Violation form to conform with new Article 8.



August 17, 2023

Marijuana Control Board
Alcohol & Marijuana Control Office
550 W. 7th Avenue, Suite 1600
Anchorage, AK 99501

Re: Failure to pay taxes under AS 43.61.010 by licensed marijuana cultivation facilities

Pursuant to Alaska Statutes and Regulations, AS 43.05.230(e), AS 43.61.030 and 15 AAC 61.020, the Department of Revenue will inform the Marijuana Control Board of licensed cultivators that have failed to pay tax due or file a return as required by law.

As of August 16, 2023, there were 19 cultivation facilities with active licenses that failed to pay marijuana excise taxes as required under AS 43.61.010. The list below does not include accounts that are compliant on payment plans or that have past due balances under \$200.

Red ink is Jane's notes.

AMCO Cultivator Name	License	Balance
ALASKA CANNABIS COMPANY NEEDS ACCUSATION	12618	\$ 61,346
ARCTIC GREENERY, LLC NEEDS ACCUSATION	10286	\$ 12,932
BRO BRO BUDZ, LLC. <i>First time in last 12 months</i>	18516	\$ 480
GREAT ALASKAN BUD COMPANY <i>2nd time in last 12 months</i>	10112	\$ 6,324
GREEN ACRES 907, LLC <i>on and off last 12 months</i>	19466	\$ 1,317
GREENDREAMS CULTIVATION NEEDS ACCUSATION UNDER SK BUT 6 IN A ROW	10308	\$ 4,212
GREENSTAR, INC. <i>IN OAH</i>	12872	\$ 261,274
HARDWORKING HIPPIES NEEDS ACCUSATION: UNDER SK BUT 6 IN A ROW	11350	\$ 2,101
KINE CO <i>on and off last 12 months</i>	17409	\$ 8,797
MOON FOREST GARDEN <i>First in the last 12 months</i>	27400	\$ 13,002
NORTH STAR FIRE <i>on and off last 12 months</i>	13479	\$ 493
PERMAFROST DISTRIBUTORS NEEDS ACCUSATION	11519	\$ 34,893
ROCK HARD NUGZ AK <i>on and off last 12 months</i>	15223	\$ 10,816
SNOW LOTUS GARDENS, LLC <i>on and off last 12 months</i>	20642	\$ 3,312
STONED SALMON FARMS <i>on and off last 12 months</i>	11605	\$ 7,403
THE FROST FRONTIER <i>First time in the last 12 months</i>	10161	\$ 78,934
THE HAPPY HARVEST COMPANY LLC <i>3 IN A ROW BUT UNDER SK</i>	14736	\$ 1,260
THE NOBLE DUDES, LLC <i>on and off in the last 12 months</i>	13659	\$ 479
TREE LOGIC NEEDS ACCUSATION: 3 IN A ROW	27531	\$ 11,200

There were also 22 cultivation facilities with inactive licenses that failed to pay marijuana excise taxes as required under AS 43.61.010.

AMCO Cultivator Name	License	Balance
50 SHADES OF GREEN LLC	14956	\$ 39,496
ACP, LLC	20716	\$ 121,807
ALASKA CANNABIS CULTIVATORS	10592	\$ 250,907
ALASKA CANNABIS PROPAGATION	11651	\$ 6,722
ALASKA JANE	11617	\$ 9,069
ALASKA PRECISION	10040	\$ 25,685
ALASKAN BLOOMS, LLC	10073	\$ 842,110
ALASKAN DEVILS LETTUCE	11556	\$ 5,139
ARCTIC HYDROPONICS LLC	19279	\$ 32,006
BOREAL INC.	10514	\$ 51,087
DANISH GARDENS, LLC	10310	\$ 270,433
FARMER JACK'S LLC	10142	\$ 21,384
FRONTIER GROW LABS, LLC	11319	\$ 131,617
GREEN LEAF	10066	\$ 84,383
HAPPY TREES, LLC	13416	\$ 28,572
HERBAL INSTINCTS	10156	\$ 198,304
MUGGLE ORGANICS	21822	\$ 16,741
RAINFOREST FARMS, LLC	10026	\$ 134,957
RED FOX FARMS LLC	17778	\$ 6,092
THE GIVING TREE	13211	\$ 965
TLG GARDEN LLC	13344	\$ 1,065
TWO BIRDS ONE STONED	17445	\$ 32,875

If we reported the total number of past due accounts for tax periods through June 30, 2023, we would report 66 cultivators owing a total of \$3,075,613.

Sincerely,

Savannah Ritter, Tax Auditor
 Department of Revenue – Tax Division

