



THE STATE  
*of* **ALASKA**  
GOVERNOR MIKE DUNLEAVY

**Department of Commerce, Community,  
and Economic Development**

ALCOHOL & MARIJUANA CONTROL OFFICE

550 West Seventh Avenue, Suite 1600  
Anchorage, AK 99501  
Main: 907.269.0350

**MEMORANDUM**

TO: Alcohol Beverage Control

DATE: Tuesday, December 29, 2020

FROM: James Hoelscher, Enforcement Supervisor

RE: Enforcement Report, Alcohol

AMCO Enforcement has had a busy year, much of which isn't reflected in our stats, here are a few goals that we have met. We have worked diligently on updating policies and procedures, creating a more robust virtual inspection process, reviewing our process and updating forms, organizing emails, completing long overdue evaluations, working on new evaluation processes, and creating new checks and balances on operations.

We have also had a some very large, complicated cases, some of which involved interviewing large numbers of people and gathering complex evidence. We received good feedback, from licensees, attorneys, the public and our Director on the handling of these cases.

We could not do our jobs as effectively without the help from other State Offices and staff. Enforcement has learned quite a bit from the employees at the Alaska Department of Environmental Conservation, Environmental Health Labs. would like to recognize Steven Crupi for all the assistance and information he provides. Department of Revenue has also updated their MCB/Revenue Tax report, which I have included in my report. I will add that it is an improved version and would like to thank the Tax Division for providing this.

I am extremely proud of the work ethic displayed during these difficult times. As most of you may know now, balancing work and home is not a new concept when they are separated physically, it is when you put the two in the same proximity that the apparent problems surface. We have identified those and have made progress on being more productive while not sacrificing family time.

Enforcement has had weekly meetings on varying topics with the goal of finding ways to improve what we are doing and to be able to have a smooth transition when the we get back to some semblance of normality. We have taken to heart the very constructive meetings with both boards this late summer and look forward to seeing positive results from those meetings this coming year.

Lastly, regarding the reporting of our activity that reflect our principles, I will provide the new activity report at the next board meeting. The primary reason is that we will start actively tracking the stats on these principles on January 1, 2021. I wanted a clean transition from old to new and this will have the least amount of confusion when we start from the beginning of the year.

Enforcement Activity	2018 Total	2019 Total	2020 Total	10/17/20 to 12/28/20
Investigations	432	305	210	82
Alcohol Walk-throughs	435	360	360	118
Alcohol Inspections	388	554	104	6
Alcohol NOVs	155	100	26	10
Alcohol Advisory Notices	44	32	26	6
Alcohol Permits reviewed	878	1032	294	19
Marijuana Walk-throughs	169	141	138	12
Marijuana Inspections	180	156	75	6
Marijuana NOVs	74	219	126	20
Marijuana Advisory Notices	48	17	36	9
Marijuana Background Conducted (MJ-18)	29	10	21	2
Marijuana Handler Cards Issued	1,867	797	2275	1,422
Compliance Checks/Shoulder Taps	5	0	0	0
Criminal Charges	2	16	0	0
Training Provided	22	1	45	4
Public Appearance	6	1	1	0
Enforcement Calls/Requests/General Enforcement Email	11,904	13,868	11,086	1685

\*Stat not tracked or available for this item



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GOVERNOR MIKE DUNLEAVY

Department of Revenue

TAX DIVISION

PO Box 110420  
Juneau, Alaska 99811-0420  
Main: 907.465.2320  
Fax: 907.465.2375

December 24, 2020

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.

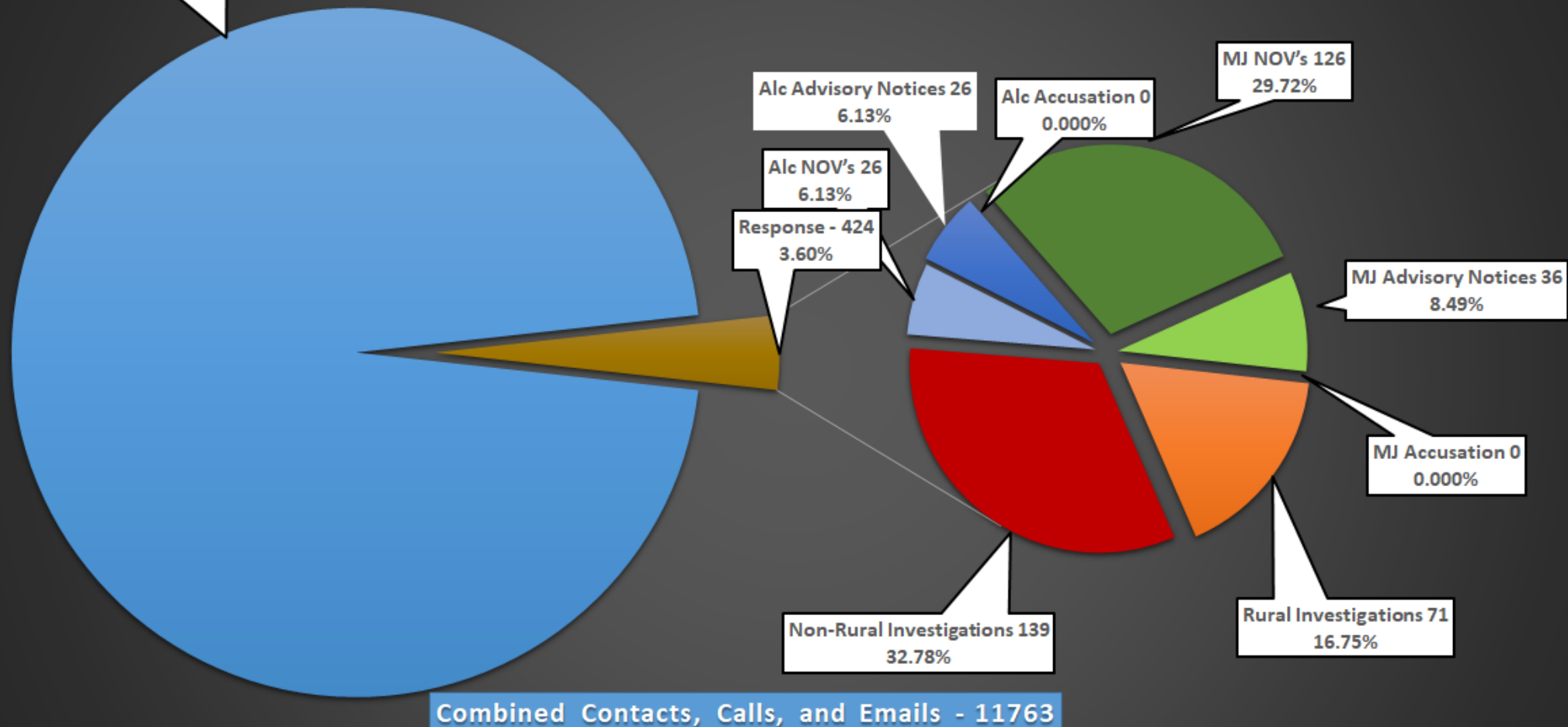
As of December 23, 2020, there were 15 licensed cultivation facilities that failed to pay marijuana excise taxes as required under AS 43.61.010. The list below does not include accounts that are compliant on payment plans or out of business. It also does not include accounts that have past due balances under \$200. If we reported the total number of past due accounts for tax periods through October 31, 2020, we would report 46 licensed cultivators owing a total of \$1,918,830.

AMCO Cultivator Name	License	Balance
ACP, LLC	20716	\$ 12,944.67
ALASKA CANNABIS COMPANY	12618	\$ 178,641.73
ALASKA LOVEN IT, LLC	12833	\$ 8,101.56
ALASKA TASTY CANNABIS, LLC.	11488	\$ 60,798.96
ALASKAN BLOOMS, LLC	10073	\$ 622,659.41
ALASKAN PHARMS, LLC	13785	\$ 6,317.01
FRISSON FARMS, LLC.	12616	\$ 7,106.19
FROZEN NORTH FARMS	10500	\$ 622.13
GREEN DEGREE	12022	\$ 50,803.52
GREENSTAR, INC.	12872	\$ 3,375.50
HAPPY CANNABIS	10201	\$ 1,439.49
HERBAL INSTINCTS	10156	\$ 68,430.34
LAST FRONTIER JOINT OPERATIONS LLC.	11957	\$ 7,023.59
MAD MOTA	15025	\$ 886.09
NORTHERN LIGHTS CULTIVATION 2	12173	\$ 30,866.26

Sincerely,

Emily Walker, Tax Auditor  
Department of Revenue – Tax Division

January 3, 2020 to December 29, 2020



Combined Contacts, Calls, and Emails - 11763

Alc NOV's 26

MJ NOV's 126

Rural Investigations 71

Alc Advisory Notices 26

MJ Advisory Notices 36

Non-Rural Investigations 139

Alc Accusation 0

MJ Accusation 0