



MEMORANDUM

TO: Marijuana Control Board DATE: November 13, 2019

FROM: Erika McConnell, Director RE: Delinquent in the payment of taxes due
for 3 of last 6 months

At the September meeting, the board determined that at each meeting, you wished to hear from licensees who have been delinquent in three or more of the last six months. Each licensee on the list below (and listed in Tab 22) was informed that the board expects their attendance (in person or telephonically) at this meeting to speak to the board.

AMCO LICENSE NAME	LICENSE #	5/17/19	6/25/19	7/18/19	8/26/19	9/18/19	10/17/19
RAINFOREST FARMS, LLC	10026	Yes	Yes	Yes		Yes	Yes
ALASKA PRECISION	10040	Yes	Yes	Yes	Yes	Yes	Yes
ALASKAN BLOOMS, LLC	10073	Yes	Yes	Yes	Yes		Yes
STONEY CREEK GROWERS, LLC	10122	Yes		Yes	Yes	Yes	Yes
FARMER JACK'S LLC	10142	Yes	Yes	Yes			
PERMAFROST DISTRIBUTORS	10147	Yes	Yes	Yes			
ALASKASENSE LLC	10237			Yes	Yes	Yes	Yes
DANISH GARDENS, LLC	10310	Yes	Yes	Yes	Yes	Yes	Yes
ALASKA CANNABIS CULTIVATORS	10592		Yes	Yes	Yes		
FRONTIER GROW LABS, LLC	11319				Yes	Yes	Yes
STONED SALMON FARMS	11605	Yes	Yes	Yes	Yes	Yes	Yes
KUSHTOPIA	11611		Yes	Yes		Yes	Yes
GREENSTAR, INC	12872	Yes	Yes	Yes	Yes		
KNIK GLACIER GARDENS	13374	Yes	Yes	Yes	Yes	Yes	
FIBERFLITE	13577	Yes	Yes	Yes	Yes	Yes	Yes
AK BEST BUDS LLC	14581	Yes		Yes	Yes	Yes	

Also attached are the Department of Revenue delinquency letters received since the last meeting.

The Department of Revenue informed me that the combined tax delinquency of businesses that have relinquished or not renewed their licenses is \$110,000.

Attachment: September 18, 2019 Department of Revenue Delinquent Taxpayer List
October 21, 2019 Department of Revenue Delinquent Taxpayer List



September 18, 2019

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 43.61.030 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 September 18, 2019, there are 15 licensed cultivation facilities that have 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 July 31, 2019, we would report 46 licensed cultivators owing a total of \$1,076,325.

AMCO Cultivator Name	License #
AK BEST BUDS LLC	14581
ALASKA PRECISION	10040
ALASKAN PHARMS, LLC	13785
ALASKASENSE, LLC.	10237
BOREAL INC.	10514
DANISH GARDENS, LLC	10310
FIBERFLITE	13577
FRONTIER GROW LABS, LLC	11319
GRATEFUL BUD LLC	16474
KNIK GLACIER GARDENS	13374
KUSHTOPIA	11611
NORTH STAR FIRE	13479
RAINFOREST FARMS, LLC	10026
STONED SALMON FARMS	11605
STONEY CREEK GROWERS, LLC	10122

Sincerely,

Emily Walker, Tax Auditor
Department of Revenue – Tax Division



October 21, 2019

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 43.61.030 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 October 17, 2019, there are 13 licensed cultivation facilities that have 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 August 31, 2019 we would report 43 licensed cultivators owing a total of \$1,050,465.

AMCO Cultivator Name	License #
ALASKA CANNABIS COMPANY	12618
ALASKA PRECISION	10040
ALASKAN BLOOMS, LLC	10073
ALASKASENSE, LLC	10237
DANISH GARDENS, LLC	10310
FIBERFLITE	13577
FRONTIER GROW LABS, LLC	11319
GRATEFUL BUD LLC	16474
KUSHTOPIA	11611
NORTH STAR FIRE	13479
RAINFOREST FARMS, LLC	10026
STONED SALMON FARMS	11605
STONEY CREEK GROWERS, LLC	10122

Sincerely,

Emily Walker, Tax Auditor
Department of Revenue – Tax Division