



THE STATE
of **ALASKA**
GOVERNOR MIKE DUNLEAVY

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

ALCOHOL & MARIJUANA CONTROL OFFICE

550 West 7th Avenue, Suite 1600

Anchorage, AK 99501

Main: 907.269.0350

MEMORANDUM

TO: Chair and Members of the Board DATE: October 5, 2020
FROM: Glen Klinkhart, Interim Director RE: AK Best Buds LLC #14581
Marijuana Control Board

This is a renewal application for a Limited Marijuana Cultivation Facility in the Matanuska-Susitna Borough by AK Best Buds LLC DBA AK Best Buds LLC.

Local Government Protest: No
LG Protest Period Ends: 11/17/2020
Objection(s) Received/Date: No
Notice of Violation(s): Yes
MJ-17a Temp Ownership Change Report: No
Staff questions for Board: No

License Number: 14581

License Status: Active-Operating

License Type: Limited Marijuana Cultivation Facility

Doing Business As: AK BEST BUDS LLC

Business License Number: 1058200

Designated Licensee: Ronald Hand

Email Address: rthand@mtaonline.net

Local Government: Matanuska-Susitna Borough

Local Government 2:

Community Council: Knik-Fairview

Latitude, Longitude: 61.470198, -149.737999

Physical Address: 9551 s Starlight Ln.
Wasilla, AK 99623
UNITED STATES

Licensee #1	Entity Official #1
Type: Entity	Type: Individual
Alaska Entity Number: 10065253	Name: Ronald Hand
Alaska Entity Name: AK Best Buds LLC	
Phone Number: 907-841-3271	
Email Address: rthand@mtaonline.net	
Mailing Address: 1934 West Church Ridge Dr. Wasilla, AK 99654 UNITED STATES	Phone Number: 907-841-3271
	Email Address: rthand@mtaonline.net
	Mailing Address: 1934 West Church Ridge Dr. Wasilla, AK 99654 UNITED STATES

Affiliate #1
Type: Individual
Name: Ronald Hand
Phone Number: 907-841-3271
Email Address: rthand@mtaonline.net
Mailing Address: 1934 West Church Ridge Dr. Wasilla, AK 99654 UNITED STATES

Notice of Violation

Email

(3AAC 306.805)

This form, all information provided and responses are public documents per Alaska Public Records Act AS 40.25

Date: 8/27/19

License #/Type: 14581

Limited Cultivation

Designated Licensee: Ronald Hand

AMCO Case#:

DBA: AK Best Buds LLC

Premises Address: 9551 S Starlight Ln, Wasilla, AK 99623

Mailing Address: 1934 West Church Ridge Dr. Wasilla, AK 99654

This is a notice to you as licensee that an alleged violation has occurred. If the Marijuana Control Board decides to act against your license, under the provisions of AS 44.62.330 - AS 44.62.630 (Administrative Procedures Act) you will receive an Accusation and Notice of your right to an Administrative Hearing.

Note: This is not an accusation or a criminal complaint.

As of *8/27/2019, AK Best Buds, 14581, Limited Cultivation, you were delinquent on your marijuana excise tax liability.

You have 30 days to resolve this matter with the Department of Revenue. If the delinquency is not resolved, an accusation may be brought to the Marijuana Control Board.

Your attention is directed to: AS 17.38.010(b)(2) legitimate, taxpaying business people, and not criminal actors, will conduct sales of marijuana; 3 AAC 306.480. Marijuana tax to be paid; 3 AAC 306.810. Suspension or revocation of license; AS 43.61.030(b). Marijuana cultivation facility fails to pay tax; AS 43.05.230(e) DOR can publish list of taxpayer(s) who failed to pay their taxes.; 15 AAC 61.020. License revocation and suspension.

3 AAC 306.805 provides that upon receipt of a Notice of Violation, a licensee may request to appear before the board and be heard regarding the Notice of Violation. The request must be made within ten days after receipt of the Notice. A licensee may respond, either orally or in writing, to the Notice.

IT IS RECOMMENDED THAT YOU RESPOND IN WRITING TO DOCUMENT YOUR RESPONSE FOR THE MARIJUANA CONTROL BOARD.

***Please send your response to the address below and include your Marijuana Establishment License Number in your response.**

Alcohol & Marijuana Control Office
ATTN: Enforcement
550 W. 7th Ave, Suite 1600
Anchorage, Alaska 99501
amco.enforcement@alaska.gov

Issuing Investigator: J. Hoelscher

Received by:

SIGNATURE:



SIGNATURE:

Delivered VIA: Email

Date:

Notice of Violation

(3AAC 306.805)

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Date:

License #/Type:

Designated Licensee:

AMCO Case#:

DBA:

Premises Address:

Mailing Address:

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amco.enforcement@alaska.gov

Issuing Investigator:

Received by:

SIGNATURE:



SIGNATURE:

Delivered VIA:

Date:

From: [RONALD HAND](#)
To: [CED AMCO Enforcement \(CED sponsored\)](#)
Subject: AK Best Buds #14581 Delinquent Tax Notice
Date: Friday, July 26, 2019 12:36:11 PM

Marijuana Control Board,

The delinquent taxes have been paid in full, \$4050.28 was delivered to the Department of Revenue yesterday, July 25, 2019. Total owed was \$6047.04 due on June 30, 2019, \$2000.00 was paid on July 16, 2019 leaving the balance of \$4050.28. I am currently paying 40% of my gross income to the State of Alaska, I feel that the cultivator is bearing the majority of marijuana tax burden. Taxes should be based on the sales price not on weight, the selling price varies so much, yet that tax is the same. I have owned and operated several successful business's over my lifetime, the difficulties getting this business operating has been endless. I am just now starting to see a more consistent product which should translate into a more consistent selling price. I am dedicated to being successful in this new industry, I apologize that my taxes are paid late, if I could avoid the additional penalties and interest I definitely would, I hope that within the next 60 days I will be able to stay current with the Marijuana Taxes and avoid any further notifications.

Sincerely,

Ronald W. Hand
AK Best Buds, LLC
907 841-3271

Notice of Violation

Email

(3AAC 306.805)

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Date: 9/18/19

License #/Type: 14581

Limited Cultivation

Designated Licensee: Ronald Hand

AMCO Case#:

DBA: AK Best Buds LLC

Premises Address: 9551 S Starlight Ln, Wasilla, AK 99623

Mailing Address: 1934 West Church Ridge Dr. Wasilla, AK 99654

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As of 9/18/2019, AK Best Buds LLC, 14581, Limited Cultivation license, you were delinquent on your marijuana excise tax liability.

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amco.enforcement@alaska.gov

Issuing Investigator: J. Hoelscher

Received by:

SIGNATURE:



SIGNATURE:

Delivered VIA: Email

Date:

From: [RONALD HAND](#)
To: [Davies, Jason M \(CED\)](#)
Subject: Re: AK Best Buds, LLC #14581
Date: Wednesday, November 20, 2019 10:22:13 PM
Attachments: [TAX INSTALLMENT.pdf](#)

Jason, Attached is the installment agreement made with the Department of Revenue.

Ronald Hand

From: "Jason M Davies, CED" <jason.davies@alaska.gov>
To: "rthand" <rthand@mtaonline.net>
Cc: "CED AMCO Enforcement, CED sponsored" <amco.enforcement@alaska.gov>
Sent: Wednesday, November 20, 2019 7:33:28 AM
Subject: RE: AK Best Buds, LLC #14581

Morning Ronald,

Do you have a memo or agreement from the Department of Revenue? If not, I will attached this email to your latest Notice of Violation.

Best Regards,

Jason M Davies – Criminal Justice Tech I
AMCO/ENFORCEMENT
jason.davies@alaska.gov
907-754-3410

From: RONALD HAND [mailto:rthand@mtaonline.net]
Sent: Tuesday, November 19, 2019 10:58 PM
To: CED AMCO Enforcement (CED sponsored) <amco.enforcement@alaska.gov>
Subject: AK Best Buds, LLC #14581

Jason, Please be advised that there is an installment agreement in place for the taxed owed for the months of July and August, 2019. I wasn't aware that you didn't have this information available to you until listening to the last meeting. I apologize for not informing you sooner, the first installment payment was made October 30, 2019. Let me know if you need more information.

Ronald W. Hand
AK Best Buds



THE STATE
of **ALASKA**

GOVERNOR MICHAEL J. DUNLEAVY

Department of Revenue

TAX DIVISION

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

www.tax.alaska.gov

October 08, 2019

Letter ID: L1655365632

RONALD HAND
1934 W CHURCH RIDGE DR
WASILLA AK 99654-2102

Informal Payment Agreement

EIN/SSN: XXX-XX-9388
Tax Type(s): Marijuana Tax

Dear RONALD HAND

As you requested, an informal payment agreement has been established for repayment of taxes, interest and penalties due for tax period(s) 7/31/2019 and 8/31/2019. A minimum payment of [REDACTED] must be received in our office no later than October 31, 2019. Compounded interest is currently accruing at [REDACTED] quarterly.

Installment Amount: [REDACTED]

Account balance as of **October 08, 2019**

Tax [REDACTED]

Penalty [REDACTED]

Interest [REDACTED]

Balance Due [REDACTED]

Payment of this installment must be received by the Department of Revenue on or before October 31, 2019. Please send your payment with a copy of this letter or pay online by going to online-tax.alaska.gov. Please be advised that if timely payment is not received by the department, this agreement will be terminated and collection proceedings as stated below will commence.

Failure to make payments per this agreement will result in the department taking enforcement actions such as the filing of state tax liens, the levy of accounts and receivables, as well as the seizure of both real and personal property in amount sufficient to satisfy your liabilities to the Department of Revenue. If you are authorized to conduct business under a license issued by the State of Alaska, that license will be suspended per AS 43.10.045. until the account has been paid in full or other arrangements are agreed to by the state.

If you have any questions or concerns, please contact the Accounting and Collections Group at 907.465.2385 or dor.tax.collections@alaska.gov.

REMITTANCE COPY

Return this copy with installment payment

October 08, 2019

RONALD HAND
1934 W CHURCH RIDGE DR
WASILLA AK 99654-2102

EIN/SSN: XXX-XX-9388
Tax Type: Marijuana Tax

Informal Payment Agreement

Installment due date: **October 31, 2019**

Minimum Installment Amount: XXXXXXXXXX

Installment Amount remitted: \$_____

Mail installment payment to:

Department of
Revenue
TAX DIVISION
Accounting and Collections
PO Box 110420
Juneau, Alaska 99811-0420

Or make a payment online by going to: online-tax.alaska.gov

Notice of Violation

(3AAC 306.805)

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Date:

License #/Type:

Designated Licensee:

AMCO Case#:

DBA:

Premises Address:

Mailing Address:

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Anchorage, Alaska 99501
amco.enforcement@alaska.gov

Issuing Investigator:

Received by:

SIGNATURE:

SIGNATURE:

Delivered VIA:

Date:

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amco.enforcement@alaska.gov

Issuing Investigator:

Received by:

SIGNATURE:

SIGNATURE:

Delivered VIA:

Date:

September 16, 2020

Alaska Marijuana Control Board:

AK Best Buds, LLC #14581, received a total of 5 Notices of Violation (3AAC.306.805) for Delinquent Taxes, no other type of violations has ever been issued to date. The 5th Violation Notice issued on March 20, 2020 was addressed in my initial renewal application package. We established a payment plan with the Department of Revenue that began in October of 2019 for the months that Violations, 1, 2 and 3 were issued, July 2020, August 2020 and September 2020. That payment plan has been satisfied with the Department of Revenue. The Notice of Violation for February, of 2020 was included in our current payment plan with the Department of Revenue beginning July 15, 2020. As previously stated, the Cultivator is bearing an unfair tax burden. Up until a few months the price the cultivator was being paid, was substantially lower than I had planned for. After changing my business model, sales have been made to other cultivators who can take on the taxes and lower my obligations to the Revenue Department. AK Best Buds is current with the payment plan and all taxes due as of Sept. 16, 2020.

Sincerely,

A handwritten signature in blue ink that reads "Ronald W. Hand". The signature is stylized with a large, sweeping "R" and a cursive "Hand".

Ronald W. Hand

AK Best Buds, LLC #14581

Owner



Alaska Marijuana Control Board

Form MJ-20: Renewal Application Certifications**What is this form?**

This renewal application certifications form is required for all marijuana establishment license renewal applications. Each person signing an application for a marijuana establishment license must declare that he/she has read and is familiar with AS 17.38 and 3 AAC 306. A person other than a licensee may not have direct or indirect financial interest (as defined in 3 AAC 306.015(e)(1)) in the business for which a marijuana establishment license is issued, per 3 AAC 306.015(a).

This form must be completed and submitted to AMCO's main office by each licensee (as defined in 3 AAC 306.020(b)(2)) before any license renewal application will be considered complete.

Section 1 – Establishment Information

Enter information for the licensed establishment, as identified on the license application.

Licensee:	AK Best Buds, LLC	License Number:	14581		
License Type:	Limited Marijuana Cultivation				
Doing Business As:	AK Best Buds, LLC				
Premises Address:	9551 S. Starlight Lane				
City:	Wasilla	State:	Alaska	ZIP:	99623

Section 2 – Individual Information

Enter information for the individual licensee who is completing this form.

Name:	Ronald W. Hand
Title:	Owner

Section 3 – Violations & Charges

Read each line below, and then sign your initials in the box to the right of any applicable statements:

Initials

I certify that I have **not** been convicted of any criminal charge in the previous two calendar years.

I certify that I have **not** committed any civil violation of AS 04, AS 17.38, or 3 AAC 306 in the previous two calendar years.

I certify that a notice of violation has **not** been issued to this license between July 1, 2019 and June 30, 2020.

Sign your initials to the following statement only if you are unable to certify one or more of the above statements:

Initials

I have attached a written explanation for why I cannot certify one or more of the above statements, which includes the type of violation or offense, as required under 3 AAC 306.035(b).

Section 4 – Certifications

Read each line below, and then sign your initials in the box to the right of each statement:

Initials

I certify that no person other than a licensee listed on my marijuana establishment license renewal application has a direct or indirect financial interest, as defined in 3 AAC 306.015(e)(1), in the business for which the marijuana establishment license has been issued.

[Signature]

I certify that I meet the residency requirement under AS 43.23 or I have submitted a residency exception affidavit (MJ-20a) along with this application.

[Signature]

I certify that this establishment complies with any applicable health, fire, safety, or tax statute, ordinance, regulation, or other law in the state.

[Signature]

I certify that the license is operated in accordance with the operating plan currently approved by the Marijuana Control Board.

[Signature]

I certify that I am operating in compliance with the Alaska Department of Labor and Workforce Development's laws and requirements pertaining to employees.

[Signature]

I certify that I have not violated any restrictions pertaining to this particular license type, and that this license has not been operated in violation of a condition or restriction imposed by the Marijuana Control Board.

[Signature]

I certify that I understand that providing a false statement on this form, the online application, or any other form provided by or to AMCO is grounds for rejection or denial of this application or revocation of any license issued.

[Signature]

As an applicant for a marijuana establishment license renewal, I declare under penalty of unsworn falsification that I have read and am familiar with AS 17.38 and 3 AAC 306, and that this application, including all accompanying schedules and statements, is true, correct, and complete. I agree to provide all information required by the Marijuana Control Board in support of this application and understand that failure to do so by any deadline given to me by AMCO staff may result in additional fees or expiration of this license.

[Signature]
Signature of licensee

Ronald W. Hand

Printed name of licensee

[Signature]
Notary Public in and for the State of Alaska

My commission expires: 04-18-2022

Subscribed and sworn to before me this 26th day of June, 2020.

VICTORIA V. OBERLY
NOTARY PUBLIC
State of Alaska
My Commission Expires Apr. 18, 2022