THE STATE of ALASKA
GOVERNOR MIKE DUNLEAVY

Department of Commerce, Community, and Economic Development

Alcohol and Marijuana Control Office

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Anchorage, AK 99501
Main: 907.269.0350

MEMORANDUM

TO: Chair and Members of the Board

DATE: January 11, 2022

FROM: Jane P. Sawyer, Regulations Specialist

RE: Green Degree Lic. 11031

This is an application for the 2021-2022 license renewal of Green Degree, license 11031, a retail marijuana store in the Mat-Su Borough owned by Kerby's Corporation (which is owned by Kerby Coman 100%).

On August 24, 2021, AMCO received a tax lien from the Internal Revenue Service (IRS). The IRS stated *"marijuana licenses for these businesses should not be sold or transferred without first addressing the Liens".*

Although this application is not an application for transfer of the license, the IRS lien is for taxes owed and AMCO felt a responsibility to bring it to the board in reading the language under 3 AAC 306.080(b)(4) which states:

> (b) after review of the application and all relevant information, the board will deny an application for renewal of a marijuana establishment…if the board finds that (4) the applicant is delinquent in the payment of taxes due in whole or in part from operation of the licensed business.

The renewal application was deemed complete in November 2021. The Mat-Su Borough's protest period is still active until January 22, 2022. No public objections were received.

Licensee received one Notice of Violation between the licensing period of July 1, 2020 and June 30, 2021. The NOV was for permitting a person under 21 years of age to enter licensed premises. This NOV was reported in the enforcement's report at the March/April 2021 meeting.

Attachments:

- Notice of Tax Lien sent to us by IRS showing Kerby's Corporation owes $244,605.59.
- renewal application with NOV (and response)