

## Department of Commerce, Community, and Economic Development

Alcohol and Marijuana Control Office

550 West 7th Avenue, Suite 1600 Anchorage, AK 99501 Main: 907.269.0350

## **MEMORANDUM**

TO: Marijuana Control Board DATE: June 1, 2023

FROM: Jane P. Sawyer, Taxes, Renewal Applications, RE: **Program Coordinator** 

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 delinguent taxes | GreenDreams Cultivation |
| 10300 | Accusation on delinquent taxes | Greenbreams editivation |
| 44250 |                                |                         |
| 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The list below is of licensees who previously received an accusation for tax delinquency but whose accusation has been withdrawn.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 |
|-------|--------------------------------|------------------|

## Program Coordinator's Memo August 18, 2023

| 11051        | Association on delinevent town  | No athlink 11 C            |
|--------------|---------------------------------|----------------------------|
| 11051        | Accusation on delinquent taxes  | Northlink, LLC             |
|              |                                 |                            |
|              |                                 |                            |
| 15015        | Accusation on delinquent taxes  | Cotton Mouth Cannabis Co.  |
| 13013        | Accusation on definiquent taxes | Cotton Mouth Cannabis Co.  |
|              |                                 |                            |
|              |                                 | <u>Last Frontier Joint</u> |
| <u>11957</u> | Accusation on delinquent taxes  | <u>Operations</u>          |

**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.** 



## **Department of Revenue**

TAX DIVISION

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

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 ACCUSA                             | TION 12618         | \$<br>61,346  |
| ARCTIC GREENERY, LLC NEEDS ACCUSATION                            | 10286              | \$<br>12,932  |
| BRO BRO BUDZ, LLC. First time in last 12 months                  | 18516              | \$<br>480     |
| GREAT ALASKAN BUD COMPANY 2nd time in last 12 months             | 10112              | \$<br>6,324   |
| GREEN ACRES 907, LLC on and off last 12 months                   | 19466              | \$<br>1,317   |
| GREENDREAMS CULTIVATION NEEDS ACCUSATION UNDER SK BUT 6 IN A ROW | <sup>®</sup> 10308 | \$<br>4,212   |
| GREENSTAR, INC. IN OAH   | 12872              | \$<br>261,274 |
| HARDWORKING HIPPIES NEEDS ACCUSATION: UNDER 5K BUT 6 IN A ROW    | 11350              | \$<br>2,101   |
| KINE CO on and off last 12 months                                | 17409              | \$<br>8,797   |
| MOON FOREST GARDEN First in the last 12months                    | 27400              | \$<br>13,002  |
| NORTH STAR FIRE on and off last 12 months                        | 13479              | \$<br>493     |
| PERMAFROST DISTRIBUTORS NEEDS ACCUSATION                         | 11519              | \$<br>34,893  |
| ROCK HARD NUGZ AK on and off last 12 months                      | 15223              | \$<br>10,816  |
| SNOW LOTUS GARDENS, LLC on and off last 12mo                     | nths 20642         | \$<br>3,312   |
| STONED SALMON FARMS on and off last 12 month                     | s 11605            | \$<br>7,403   |
| THE FROST FRONTIER First time in the last 12 months              | 10161              | \$<br>78,934  |
| THE HAPPY HARVEST COMPANY LLC 3 IN A ROW                         | 14736              | \$<br>1,260   |
| THE NOBLE DUDES, LLC on and off in the last 12 months            | 13659              | \$<br>479     |
| TREE LOGIC NEEDS ACCUSATION: 3 IN A ROW                          | 27531              | \$<br>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   | \$<br>39,496  |
| ACP, LLC                    | 20716   | \$<br>121,807 |
| ALASKA CANNABIS CULTIVATORS | 10592   | \$<br>250,907 |
| ALASKA CANNABIS PROPAGATION | 11651   | \$<br>6,722   |
| ALASKA JANE                 | 11617   | \$<br>9,069   |
| ALASKA PRECISION            | 10040   | \$<br>25,685  |
| ALASKAN BLOOMS, LLC         | 10073   | \$<br>842,110 |
| ALASKAN DEVILS LETTUCE      | 11556   | \$<br>5,139   |
| ARCTIC HYDROPONICS LLC      | 19279   | \$<br>32,006  |
| BOREAL INC.                 | 10514   | \$<br>51,087  |
| DANISH GARDENS, LLC         | 10310   | \$<br>270,433 |
| FARMER JACK'S LLC           | 10142   | \$<br>21,384  |
| FRONTIER GROW LABS, LLC     | 11319   | \$<br>131,617 |
| GREEN LEAF                  | 10066   | \$<br>84,383  |
| HAPPY TREES, LLC            | 13416   | \$<br>28,572  |
| HERBAL INSTINCTS            | 10156   | \$<br>198,304 |
| MUGGLE ORGANICS             | 21822   | \$<br>16,741  |
| RAINFOREST FARMS, LLC       | 10026   | \$<br>134,957 |
| RED FOX FARMS LLC           | 17778   | \$<br>6,092   |
| THE GIVING TREE             | 13211   | \$<br>965     |
| TLG GARDEN LLC              | 13344   | \$<br>1,065   |
| TWO BIRDS ONE STONED        | 17445   | \$<br>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

| AMCO Cultivator Name - DBA   | License<br>No. |         |         |         |         |         |         |         |         |         |         |         |         | Times on<br>Delinquency<br>List in Past 12<br>Months |
|--|----------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|--|
|  |                | Sep-22  | Oct-22  | Nov-22  | Dec-22  | Jan-23  | Feb-23  | Mar-23  | Apr-23  | May-23  | Jun-23  | Jul-23  | Jul-23  |  |
| AK GREEN BEE, INC.   | 13603          |         |         |         |         |         |         |         |         | 1,337   |         |         |         | 1  |
| ALASKA CANNABIS COMPANY  | 12618          | 58,268  | 59,206  | 67,595  | 68,477  | 69,395  |         |         |         | 27,330  | 44,291  | 48,496  |         | 8  |
| ALASKAN SUNGROWN   | 23902          |         |         |         |         |         |         | 19,506  |         |         |         |         |         | 1  |
| ALASKA BEASTY BUDS   | 16028          | 3,300   |         |         | 357     |         |         |         |         | 709     |         |         |         | 3  |
| ALASKAN GREENERY   | 10043          | 1,697   |         |         |         |         |         |         |         |         |         |         |         | 1  |
| ARCTIC GREENERY, LLC   | 10286          |         |         |         |         | 5,377   | 3,641   |         |         |         | 12,967  | 9,595   | 12,932  | 5  |
| BODHI TREE WELLNESS  | 14178          |         |         |         |         |         |         |         |         | 396     |         |         |         | 1  |
| BOB'S MORNING BEAR CULTIVATION   | 10063          |         |         |         |         |         | 760     | 800     |         |         |         |         |         | 2  |
| BRO BRO BUDZ, LLC  | 18516          |         |         |         |         |         |         |         |         |         |         |         | 480     | 1  |
| CANNABOYD  | 10210          |         |         |         |         |         | 843     |         |         |         |         |         |         | 1  |
| CARADUNDY COLAS  | 24237          |         |         |         |         |         |         | 422     |         |         |         |         |         | 1  |
| COTTON MOUTH CANNABIS CO.  | 15015          |         |         |         |         | 17,254  | 20,325  | 23,852  | 27,574  |         |         |         |         | 4  |
| CUT ABOVE LLC  | 16815          | 13,952  |         |         |         |         |         |         |         |         |         |         |         | 1  |
| DDIII  | 24871          |         |         |         |         | 1,396   |         |         |         |         |         |         |         | 1  |
| DREAM GREEN FARMS  | 10080          | 84,133  | 96,523  |         | 117,533 | 121,030 | 126,524 | 132,282 | 135,285 | 155,923 | 157,735 |         |         | 9  |
| DUTCH BUDS CANNABIS CO.  | 16916          |         | 422     |         |         | 1,605   | 1,783   |         |         |         |         |         |         | 3  |
| EAGLE STREET PLANT   | 26609          |         |         |         |         |         |         | 9,293   |         |         |         |         | _       | 1  |
| FRISSON FARMS, LLC.  | 12616          | 1,685   |         | 465     | 490     |         |         |         |         |         |         |         |         | 3  |
| FRONTIER GROW LABS, LLC  | 11319          | 15,500  | 20,920  | 32,840  | 33,675  | 46,616  | 53,135  | 63,177  | 80,428  | 90,787  |         |         |         | 9  |
| GOLDHILL GARDENS   | 10481          | 5,158   | -,-     |         | 1,228   | 1,293   | , , ,   | 3,055   | 3,224   | 2,391   |         |         |         | 6  |
| GRATEFUL BUD LLC   | 16474          | 7,611   |         |         | , -     | ,       |         | .,      | -,      | ,       |         |         |         | 1  |
| GREAT ALASKAN BUD COMPANY  | 10112          | .,      |         |         |         | 763     |         |         |         |         |         |         | 6,324   | 2  |
| GREEN ACRES 907, LLC   | 19466          | 4,566   |         |         |         | 703     | 601     |         |         |         |         | 1,252   | 1,317   | 4  |
| GREEN LIFE SUPPLY LLC  | 10958          | 4,500   |         | 232     | 94,834  | 94,589  | 45,635  | 67,659  | 48,822  | 28,865  |         | 1,232   | 1,517   | 7  |
| GREEN VALLEY ENTERPRISES   | 13221          |         |         | 232     | 34,034  | 34,363  | 21,197  | 07,033  | 13,741  | 20,003  |         |         |         | 2  |
| GREENDREAMS CULTIVATION  | 10308          | 3,045   |         | 2,925   | 3,031   | 1,856   | 2,609   | 2,231   | 2,774   | 1,244   | 2,223   | 2,997   | 4,212   | 11   |
| GREENSTAR, INC.  | 12872          | 128,675 | 142,955 | 159,531 | 166,592 | 178,380 | 198,599 | 208,240 | 219,486 | 224,699 | 242,665 | 246,186 | 261,274 | 12   |
| HAPPY CANNABIS   | 10201          | 120,073 | 6,336   | 8,128   | 100,592 | 170,300 | 196,399 | 960     | 219,460 | 1,058   | 242,003 | 2,010   | 201,274 | 6  |
|  | 11350          | 1,481   | 0,330   | 0,120   | 1,154   | 1,745   | 1,839   | 1,930   | 2,022   | 2,058   | 2,073   | 2,010   | 2,101   | 10   |
| HARDWORKING HIPPIES  | 12783          | 1,481   |         |         | 1,154   | 1,745   | 638     | 1,930   | 2,022   | 2,058   | 2,073   | 2,086   | 2,101   | 10   |
| HOMER BUDZ, LLC HONEY BEES   | 25971          |         |         |         |         | 215     | 683     |         | 7,360   | 7.510   | 8,812   |         |         | 5  |
|  |                |         |         | 0.45    |         |         |         |         | 7,360   | 7,519   | 8,812   |         |         | 3  |
| J & M INVESTEMENTS, LLC  | 22960          | 7.500   | 0.040   | 845     | 1116    | 937     | 1,058   | 0.274   |         |         |         | 0.665   | 0.707   |  |
| KINE CO  | 17409          | 7,569   | 8,049   | 13,736  | 14,163  | 12,093  | 9,215   | 9,371   | 40.400  | 22.442  | 26.425  | 8,665   | 8,797   | 9  |
| LAST FRONTIER JOINT OPERATIONS LLC   | 11957          |         |         |         | 11,358  |         |         | 27,905  | 19,432  | 32,442  | 26,405  |         |         | 5  |
| MAJESTIC GARDENS LLC   | 15395          |         |         |         |         |         |         |         |         |         | 9,783   |         |         | 1  |
| MOON FOREST GARDEN   | 27400          |         |         |         |         |         |         |         |         |         |         |         | 13,002  | 1  |
| MOOSE GARDEN, LLC  | 10025          |         |         |         |         |         |         | 6,412   |         |         |         |         |         | 1  |
| NORTH LINK, LLC  | 11051          |         |         |         | 8,832   | 1,471   | 526     | 834     | 13,398  | 25,426  |         |         |         | 6  |
| NORTH STAR FIRE  | 13479          |         |         | 370     | 484     |         |         |         |         |         |         |         | 493     | 3  |
| PAGAN ENTERPRISES, LLC   | 30321          |         |         |         |         |         |         |         |         | 2,603   |         |         |         | 1  |
| PERMAFROST DISTRIBUTORS  | 10147          |         |         |         |         |         |         |         |         | 683     |         |         |         | 1  |
| PERMAFROST DISTRIBUTORS  | 11519          |         | 9,349   |         |         |         |         | 10,609  |         | 10,623  | 20,186  | 26,665  | 34,893  | 6  |
| REDOUBT REFFER   | 29604          |         |         |         | 12,610  | 13,960  |         |         |         |         |         |         |         | 2  |
| ROCK HARD NUGZ AK  | 15223          |         |         |         |         | 13,075  |         |         |         |         |         | 10,170  | 10,816  | 3  |
| ROCK SOLID BUDS  | 21463          |         |         |         |         |         |         |         |         |         |         | 790     |         | 1  |
| SEA*WEED FARMS   | 14511          |         |         |         | 2,527   | 4,139   |         |         |         |         |         |         |         | 2  |
| SNOW LOTUS GARDENS, LLC  | 20642          | 2,773   | 1,153   | 1,153   | 1,153   | 1,153   | 1,153   | 1,153   |         |         |         | 2,241   | 3,312   | 9  |
| STONED SALMON FARMS  | 11605          |         | 107,528 |         |         |         |         |         | 35,278  |         |         |         | 7,403   | 3  |
| STONEY MOOSE FARMS   | 10657          |         | 5,803   | 9,758   |         | 1,726   |         | 9,406   |         |         |         |         |         | 4  |
| TAKU HORTICULTURE COMPANY, LLC   | 12176          |         |         | 25,233  |         |         |         |         | 37,956  | 40,791  | 30,123  |         |         | 4  |
| TALKEETNA HERB COMPANY   | 10004          | 5,551   | 2,809   | 3,280   |         |         |         |         |         |         |         |         |         | 3  |
| THE FROST FRONTIER   | 10161          |         |         |         |         |         |         |         |         |         |         |         | 78,934  | 1  |
| THE HAPPY HARVEST COMPANY LLC  | 14736          | 207     | 2,461   |         |         | 1,421   |         | 2,064   | 2,598   |         | 2,783   | 911     | 1,260   | 8  |
| THE NOBLE DUDES, LLC   | 13659          | 833     | 592     |         | 739     |         | 465     | 2,408   | ,       |         |         |         | 479     | 6  |
| TLG GARDEN LLC   | 13344          |         |         |         |         |         | 820     | 911     | 958     | 1,004   | 1,054   | 1,060   |         | 6  |
| TOP HAT, LLC   | 10270          |         |         |         |         |         |         |         |         | 19,546  | -,      | -,      |         | 1  |
| TREE LOGIC   | 27531          |         |         | 11,051  |         |         |         |         |         | 6,744   | 361     | 7,610   | 11,200  | 5  |
| TUNDRA JANE  | 12808          |         |         |         |         |         |         |         |         | 6,128   | 301     | ,,010   |         | 1  |
| WILDFLOWER FARMS (formerly Alaska Loven It, LLC)   | 12833          |         | 4,976   | 11,951  | 12,486  | 27,952  | 47,992  | 44,380  | 53,446  | 0,120   |         |         |         | 7  |
| The state of the s | 12033          |         | 4,570   | 11,551  | 12,400  | 21,332  | 71,332  | 74,300  | 33,440  |         |         |         |         |  |
| Total Taxpayers on Delinquency List by Month   |                | 18      | 15      | 16      | 41      | 44      |         |         |         |         |         |         |         |  |