

Dear Honorable Mayor and City Council

I have been asking for regulations for these cooperatives for a number of years because I feel it is necessary. I consider it far more important that we remember why we have these collectives and what our purpose is here. I believe that our mission is to honor Proposition 215 which states, "The people of the State of California hereby find and declare that the purposes of the Compassionate Use Act of 1996 are as follows:To encouragestate governmentss to implement a plan to provide for the safe and affordable distribution of marijuana to all patients in medical need of marijuana." Governments of the State—that means you!

This entire matter is being treated as though some of you believe these patients belong in a leper colony. The shame here does not belong with the sick and infirmed. It belongs with those who would deny them equal accessibility to medicine that could relieve their suffering.

I ask that you put aside your personal biases against this herbal medicine and don't punish legitimate patients and people with disabilities. And, unless you are willing to close down all of the bars, restaurants serving alcohol, liquor stores, pharmacies, adult shops, smoking lounges and tobacco stores, you need to create reasonable regulations for these coops to continue serving those who need it the most. If you make this ordinance too restrictive, the gangs will be more than happy to take over.

My concerns about this ordinance have been entered into the record. Briefly, they are:

1. The unreasonableness of requiring coops to grow and manufacture edible medicine on site or even limit it to the City of Long Beach. Laboratory certification and periodic inspections by the Health Department should protect the patients.
2. Excessive documentation in the form of daily inventories—weekly or monthly should suffice.
3. Inappropriate actions by a regular patient member of the coop should not affect the entire collective. This would be tantamount to firing the whole Police Department for the improper behaviors of one officer.
4. The maximum number of members of a coop exempt from this ordinance should be no less than ten.
5. The distance of buffer should go from the school property line to the door of the collective, not the entire shopping center.

Every one of you has residents who are sick or disabled in your District. It is your duty to assist these citizens--the most vulnerable. Please don't turn your back on them.

Respectfully submitted,
Diana Lejins
Advocates for Disability Rights

Fw: Reefer Madness
diana lejins
to:
nancy.muth
02/05/2010 07:20 PM
Show Details

2-2-10 1
ORD-30

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Please submit for agenda 2-2-10 and acknowledge receipt.

--- On Thu, 1/28/10, diana lejins <dianalejins@yahoo.com> wrote:

From: diana lejins <dianalejins@yahoo.com>
Subject: Reefer Madness
To: "Suja Lowenthal" <District2@longbeach.gov>, "Gary DeLong" <District3@longbeach.gov>, "Patrick O'Donnell" <district4@longbeach.gov>, "Gerrie Schipske" <District5@longbeach.gov>, "Dee Andrews" <district6@longbeach.gov>, "Tonia Uranga-Reyes" <district7@longbeach.gov>, "Rae Gabelich" <district8@longbeach.gov>, "Val Lerch" <district9@longbeach.gov>, "Bob Foster" <mayor@longbeach.gov>, "Robert Garcia" <robert@robertgarcia.com>
Cc: "Pat West" <citymanager@longbeach.gov>, "Diana Lejins" <dianalejins@yahoo.com>, "Bill Blair" <william.blair@longbeach.gov>
Date: Thursday, January 28, 2010, 8:28 PM

the Editorial Board @ GAZETTES.COM

The movie Reefer Madness was released in 1936, and since then the pendulum of opinion about marijuana has been swinging wildly. Now the Long Beach City Council (as well as Los Angeles and other cities) is getting into the act. They want to - rightly, we believe - find a way to regulate medical marijuana dispensaries.

But the devil is indeed in the details. Will the council push the pendulum so far right that medical marijuana will be physically unavailable to those who need it? Or will they leave so many loopholes that Long Beach will allow thinly-veiled pot stores?

A little history is in order.

In 1937, a year after Reefer Madness hit the streets as a serious film instead of the unintentional farce it is today, the federal government placed marijuana on its controlled substance list. Despite being illegal, use exploded in the 1960s and 1970s, defining a generation.

Users argued that it was a benign drug, far less likely to cause disruptive behavior than alcohol. Opponents claimed that it was a gateway drug, leading to use of more addictive and destructive substances from cocaine to heroin. Besides, they said, it was illegal.

Some of those 60s and 70s users grew up to be scientists, and they set about proving that marijuana had legitimate medicinal uses. Others became more politically active, lobbying for the legalization of the substance.

The debate raged for more than 20 years.

Then, in 1996, California voters became the first in the country to approve of the use of marijuana for medical concerns. A primary use was to alleviate nausea and enhance appetite in those suffering from cancer or AIDS.

It took nearly another decade of wrangling in the state legislature and in the courts to figure out how to distribute the marijuana. A few years ago (2003), the model of nonprofit cooperatives was approved.

But there still were issues. Most important, the federal government still classified marijuana as a controlled substance. It left medical marijuana users in a legal limbo. While the federal government pursued a policy of benign neglect, the sword remained over the users' heads.

Even so, the reality over the last few years has been that marijuana dispensaries were basically unchecked. In Long Beach, they didn't have to file for a business license or anything else, for that matter. To say that it was fairly simple to get a prescription, and therefore access, for marijuana is an understatement.

So the City Council has stepped in. The proposed ordinance discussed Tuesday would provide direction and oversight of marijuana collectives through administrative use permits. That is a good thing.

What's not so good is the draconian approach to regulating where and how medical marijuana is dispensed. In an effort to protect our children, a 1,500-foot buffer zone has been proposed. There's also a 1,000-foot buffer from playground, childcare facilities and the like.

Of course, the dispensary can't be in a residential zone. And it can't be within 1,000 feet of another dispensary.

Those are political realities that likely will remain in some shape or form. We can only urge some moderation here.

Medical marijuana dispensaries (or collectives, if you prefer) should not be regulated out of existence in Long Beach - a real possibility if restrictions are stringent enough. The state's voters have said marijuana should be available for medical use, and that decision should be upheld.


We'll leave the debate over actual legalization and taxation for another day. Right now, the city must decide how it will deal with what already is legal.

We believe available means practically available, not just theoretically available. We believe the collectives should be regulated. Those two positions should not be mutually exclusive.

Let's slow the pendulum down and come up with a rational compromise.

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Working to make the World a better place,

diana 

Fw: Medical Marijuana Collective Ordinance 2-2-10

diana lejins

to:

Nancy Muth

02/05/2010 07:24 PM

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Working to make the World a better place,

diana 

--- On **Thu, 1/28/10**, diana lejins <dianalejins@yahoo.com> wrote:

From: diana lejins <dianalejins@yahoo.com>

Subject: Medical Marijuana Collective Ordinance 2-2-10

To: "Pat West" <citymanager@longbeach.gov>, "Suja Lowenthal" <District2@longbeach.gov>, "Gary DeLong" <District3@longbeach.gov>, "Patrick ODonnell" <district4@longbeach.gov>, "Gerrie Schipske" <District5@longbeach.gov>, "Dee Andrews" <district6@longbeach.gov>, "Tonia Uranga-Reyes" <district7@longbeach.gov>, "Rae Gabelich" <district8@longbeach.gov>, "Val Lerch" <district9@longbeach.gov>, "Bob Foster" <mayor@longbeach.gov>, "Robert Garcia" <robert@robertgarcia.com>

Cc: "Diana Lejins" <dianalejins@yahoo.com>, "Bill Blair" <william.blair@longbeach.gov>, "Cristyl Meyers" <cristyl.meyers@longbeach.gov>, whogreggory@yahoo.com, "Terelle Random Lengths" <editor@randomlengthsnews.com>

Date: Thursday, January 28, 2010, 8:11 PM

February 2, 2010

RE: DRAFT ORDINANCE – REGULATIONS FOR MEDICAL MARIJUANA COLLECTIVES/COOPERATIVES IN LONG BEACH

Dear Mayor and Council,

While the latest draft addresses some patient concerns and neighborhood issues, several other matters need to be resolved: PLEASE NEVER FORGET THAT WE ARE HERE FOR THE LEGITIMATE PATIENTS—one day you or one of your loved ones could be one of them. Think with your heart in the right place.

Page 3, paragraph 6

“Edible Medical Marijuana.....which contains physician recommended quantities of Medical Marijuana, and is produced on-site at a Collective.....”

And Page 13, paragraph 9

“Each applicant manufacturing Edible Medical Marijuana shall manufacture the Edible Medical Marijuana products at the property.....”

First of all, due to the unwarranted stringent federal restrictions on scientific studies of this medicine, there is very little information available to either physicians or patients to assist them in quantifying amounts. Therefore, this requirement is unrealistic.

Additionally, requiring medicinal edibles to be produced on site would prove too costly and unreasonable. Most coops do not have either the equipment or expertise to create this type of product. Remember, many patients cannot smoke and must rely on edibles for their medicine.

Page 5, paragraph 4

“Property” as used in this Chapter means the location at which the Medical Marijuana Collective members associate to collectively or cooperatively cultivate and distribute Medical Marijuana exclusively for the Collective members.”

And Page 19, paragraph 1

“No Medical Marijuana Collective shall possess Marijuana that was not cultivated by its members either at the Property or at its predecessor location.....”

The requirement that all medicine be grown (or created in the form of edibles) in the confines of the City of Long Beach and restricted to the “Property” of the coop is unrealistic and overly restrictive. Currently, there is very little affordable or suitable land available in Long Beach for this purpose (unless Long Beach is willing to provide the land to facilitate this endeavor). Indoor grows are also very costly and require considerable amounts of space. If they are truly patient-oriented, then patients must be able to afford operating them. After all is said and done, isn’t it our mission to help the legitimate patients.

Please also remember that many patients who have extreme disabilities and illnesses cannot grow their own medicine in a timely manner to help themselves. They may not have friends or relatives who can do it for them. So, they must rely on coops to obtain their medicine. Excessive restrictions cause undue burdens on those who are most vulnerable. If these cooperatives are not allowed where citizens have reasonable access through public transportation, wheel chairs, etc, then they will not be able to obtain the medicine that they need.

I believe that the main thrust of this issue is to protect patients from chemical mold, contaminants and pesticides that could be carcinogenic or harmful. I would like to suggest that any medicine obtained from outside of Long Beach be laboratory certified and periodically inspected for safety by a Health Department official. This would take place in much the same way as restaurant inspections, etc.

The costs of monitoring and enforcing this aspect of the undertaking could be astronomical and deprive our citizens of much needed attention to "real" crimes.

An unintended consequence in growing an adequate amount and variance of medicine to meet the needs of a greater number of patients is that it could trigger the interest of a number of federal agencies and place these coops in jeopardy.

Also, what about smaller collectives of 20 persons or less that grow the medicine at their homes and contribute to the whole. Or, you may have a scenario whereby one person has a larger yard and a number of others may collectively garden at that location.

If one of the concerns is that an excessive number of coops will establish in one district, then a restriction of three per district seems reasonable.

Also consider that pharmacies distributing “legitimate” medicines that kill an average of 100,000 Americans every year are granted far more leniency in their choice of locations. Markets and liquor stores selling alcohol and cigarettes proliferate throughout the City. The many deaths from alcohol and cigarettes are well documented. (Please note that there has not been one known death from medical marijuana.)

Page 16, paragraph 1

“An inventory record documenting.....daily amounts of Marijuana stored on the Property.”

Again, this is excessive. Weekly or monthly records would be more reasonable.

Page 18, paragraph 2

“No cultivation of Medical Marijuana.....shall be visible with the naked eye from any public or other private property.....”

If the Marijuana is required to be grown in Long Beach , then available land may be visible to others. How do we solve this dilemma?

Page 18, paragraph 3

“No manufacture of Concentrated Cannabis in violation of California Health and Safety Code Section 11379.6 is allowed.”

In 2003, Attorney General Lockyear issued Opinion No. 03-411 stating that concentrated cannabis (hashish) is also medical marijuana. He added that there was nothing in the ballot materials for the initiative that indicated an intent to treat hashish in a different manner than the less potent forms of the drug. (A copy of the Metropolitan News-Enterprise article was included in my last submission.)

Additionally, many seriously ill patients rely on sub-lingual sprays and tinctures of concentrated cannabis to consume their medicine.

***As a side note, the Prosecutor and Police have expressed unwarranted concerns about these cooperatives being connected with crime. The consistent reduction in crime rates over the past five years, coupled with the increase in number of collectives, seriously debunks their suppositions. The Los Angeles Police Department recently issued a statement that collectives were not crime magnets anymore than banks. In fact, more banks get robbed. Does that mean we should close all of the banks?**

This whole issue begs the questions:

Will negative dialogue and excessive restrictions perpetuate the demonizing of this medicinal herb and accompanying stigma?

Are we facilitating patients and their collectives or overly restricting and hampering them?

Are we operating in the spirit of Proposition 215 and SB 420 which is the will of the people of California ?

In a recent Press Telegram article (Council to get latest version of pot law, Jan 17), City Attorney Bob Shannon was quoted, “This is an effort to make logically consistent something that’s virtually impossible to make logically consistent, thank you Sacramento ,”

I agree with Mr. Shannon that this ordinance is logically inconsistent. And, as I have in the past, I implore this Council, Mayor Foster, Bob Shannon and any other officials perplexed by this state of affairs to pressure Sacramento into honoring Proposition 215. According to the will of the people, the State needs to “implement a plan to provide for the safe and affordable distribution of marijuana to all patients in medical need of marijuana.”

Thank you again for your consideration of this matter.

Sincerely,

Diana Lejins
Advocates for Disability Rights

POB 14446
LB , CA 90853-4446

Fw: LAPD: Pot Clinics
diana lejins
to:
Nancy Muth
02/05/2010 07:32 PM
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This was also sent to all Council/Mayor. Please submit to 2-2-10 agenda

DPFCA: Los Angeles Daily News: LAPD chief: Pot clinics not plagued by crime

Sunday, January 17, 2010 3:46 AM

LAPD chief: Pot clinics not plagued by crime

By Tony Castro, Staff Writer

Updated: 01/16/2010 03:10:08 AM PST

Despite neighborhood complaints, most medical marijuana clinics are not typically the magnets for crime that critics often portray, according to Los Angeles police Chief Charlie Beck.

"Banks are more likely to get robbed than medical marijuana dispensaries," Beck said at a recent meeting with editors and reporters of the Los Angeles Daily News.

Opponents of the pot clinics complain that they attract a host of criminal activity to the neighborhoods, including robberies. But a report that Beck recently had the department generate looking at citywide robberies in 2009 found that simply wasn't the case.

"I have tried to verify that because that, of course, is the mantra," said Beck. "It doesn't really bear out."

In 2009, the LAPD received reports of 71 robberies at the more than 350 banks in the city, compared to 47 robberies at medical marijuana facilities which number at least 800, the chief said in a follow up interview, in which he provided statistics from the report.

Beck said he had asked for a comparison of robberies at the two types of businesses because of the growing public outcry -- as the City Council debates tighter restrictions on clinics -- that those facilities have become an increasing target for crime.

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He said he thought a comparison of banks and medical marijuana dispensaries was appropriate because of their similarities as potential targets -- both have large sums of cash and are often heavily fortified.

The statistics do not include crime at ATM machines, bank outlets in markets or crimes committed on the property surrounding banks or medical marijuana dispensaries.

He also acknowledged that banks report all their robberies to authorities, while some medical marijuana facilities may not.

"This is just a snapshot, a statistic. It doesn't reflect quality of life issues, it doesn't reflect the things the public complains about (regarding) medical marijuana locations," Beck said. "It does give you some idea of (what the) level of crime is."

Many community activists believe there is a connection between the growth of medical marijuana dispensaries and the rise of crime in their neighborhoods.

"We expect that to be the case, especially if they're not controlled and regulated properly," said J.J. Popowich president of the Winnetka Neighborhood Council, which boasts of having helped shut down a dispensary on Vanowen Street last year.

Popowich said he is not against the existence of medical marijuana dispensaries so long as they are tightly regulated and located outside residential communities.

A spokesman for Americans for Safe Access, a statewide advocacy group for medical marijuana clinics, said his group does not believe claims linking dispensaries with increases in crime.

"The issue of whether they are magnets for crime is centered largely around exaggerated claims by law enforcement officials that excessive crime exists in the first place and these facilities are the source for it," said ASA spokesman Kris Hermes.

"Our own research in a number of cities has found quite the opposite to be true."

While Beck does not believe most dispensaries are magnets for crime, he does believe medical marijuana clinics should be subject to increased scrutiny and regulation.

He would like to see the number of clinics citywide limited to about 75. He also would like dispensaries to be required to disclose the names of their patients, although he said specific medical conditions could be withheld for privacy reasons.

Medical marijuana advocates oppose such disclosures.

"We're very concerned about local government's ability to have direct, unfettered access to patient records," Hermes said. "Allowing only access to names is better than allowing access to addresses, phone numbers and medical conditions. But even (turning over) names should not be done without a subpoena."

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Beck said another statistic to be considered in the debate over medical marijuana dispensaries is that last year the LAPD served 39 search warrants at dispensaries and made 60 arrests, most for unlawful sales.

"The bottom line is that this all speaks to the fact (dispensaries) need to be regulated," he said. "That's why I support the (city) council coming up with their regulations."

The number of medical marijuana facilities in Los Angeles, and particularly the San Fernando Valley, has exploded since 2007. For months the City Council has been debating a new ordinance to restrict their locations near schools and homes. One possible proposal could eliminate most small dispensaries, leading to only a few "big-box" pot stores in isolated industrial areas.

Councilman Dennis Zine said the council has not fully completed drafting an ordinance but that the disclosure of medical marijuana dispensary members continues to be an issue.

"We know (there is) a lot of abuse," Zine said. "Everyone admits there is, even the dispensaries. We need to make sure there isn't abuse -- that the people who go (to dispensaries) aren't just using a ruse to get high.

"So we need some kind of verification of their membership and their legitimacy as clients."

http://www.dailynews.com/news/ci_14206441

Working to make the World a better place,

diana 

Fw: Information on Sales Tax and Registration for Medical Marijuana Sellers

diana lejins

to:

Nancy Muth

02/05/2010 07:36 PM

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From: diana lejins <dianalejins@yahoo.com>

Subject: Fw: Information on Sales Tax and Registration for Medical Marijuana Sellers

To: "Dee Andrews" <district6@longbeach.gov>, "Gary DeLong" <District3@longbeach.gov>, "Bob Foster" <mayor@longbeach.gov>, "Rae Gabelich" <district8@longbeach.gov>, "Robert Garcia" <robert@robertgarcia.com>, "Val Lerch" <district9@longbeach.gov>, "Suja Lowenthal" <District2@longbeach.gov>, "Patrick ODonnell" <district4@longbeach.gov>, "Tonia ReyesUranga" <tonia2008@gmail.com>, "Gerrie Schipske" <District5@longbeach.gov>, "Tonia Uranga-Reyes" <district7@longbeach.gov>, "Robin McCray" <Robin.McCray@sen.ca.gov>

Cc: "Laura Dowd" <cityauditor@longbeach.gov>, "Diana Lejins" <dianalejins@yahoo.com>, "Pat West" <citymanager@longbeach.gov>

fyi

Working to make the World a better place,

diana 

Subject: Information on Sales Tax and Registration for Medical Marijuana Sellers

<http://www.boe.ca.gov/news/pdf/173.pdf>

Special Notice

Information on Sales Tax and Registration for Medical Marijuana Sellers

1. What is the Board of Equalization's (BOE) policy regarding sales of medical marijuana?

The sale of medical marijuana has always been considered taxable. However, prior to October 2005, the Board did not issue seller's permits to sellers of property that may be considered illegal.

2. Is this a change of policy?

In October 2005, after meeting with taxpayers, businesses, and advocacy groups, the Board directed staff to issue seller's permits regardless of the fact that the property being sold may be illegal, or because the applicant for the permit did not indicate what products it sold. This new policy was effective immediately.

3. What does the amended BOE policy say?

BOE policy regarding the issuance of a seller's permit was amended to provide that a seller's permit shall be issued to anyone requesting a permit to sell tangible personal property, the sale of which would be subject to sales tax if sold at retail. Previously, the Board would not issue a seller's permit when sales consisted only of medical marijuana.

4. Who is expected to comply with the BOE policy by applying for a seller's permit?

Anyone selling tangible personal property in California, the sale of which would be subject to sales tax if sold at retail, is required to hold a seller's permit and report and pay the taxes due on their sales.

5. Over-the-counter medications are subject to sales tax, but prescribed medications are not. Where does medical marijuana, "recommended" by a physician, fit in?

The sale of tangible personal property in California is generally subject to tax unless the sale qualifies for a specific exemption or exclusion. Sales and Use Tax Regulation 1591, *Medicines and Medical Devices*, explains when the sale or use of property meeting the definition of "medicine" qualifies for exemption from tax.

Generally, for an item's sale or use to qualify for an exemption from tax under Regulation 1591, the item must qualify as a medicine *and* the sale or use of the item must meet specific conditions. Regulation 1591 defines a medicine, in part, as any substance or preparation intended for use by external or internal application to the human body in the diagnosis, cure, mitigation, treatment, or prevention of disease and which is commonly recognized as a substance or

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preparation intended for that use. A medicine is also defined as any drug or any biologic, when such are approved by the U.S. Food and Drug Administration to diagnose, cure, mitigate, treat, or prevent any disease, illness, or medical condition regardless of ultimate use.

In order to be exempt, a medicine must qualify under the definition, and it must be either (1) prescribed for treatment by medical professional authorized to prescribe medicines and dispensed by a pharmacy; (2) furnished by a physician to his or her own patients; or (3) furnished by a licensed health facility on a physician's order. (There are some other specific circumstances not addressed here such as being

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furnished by a state-run medical facility or a pharmaceutical company without charge for medical research.)

Generally, all of these requirements must be fulfilled in accordance with state and federal law.

6. Many medical marijuana dispensing collectives consider themselves to be health care facilities. Are they exempt from applying for a seller's permit and paying sales tax for this reason?

Regulation 1591 exempts the sale or use of medicines furnished by qualifying health care facilities. (See response to Question 5, above, regarding the requirements to qualify as an exempt medicine.) State law defines a qualifying "health facility" as either a facility licensed under state law to provide 24-hour inpatient care or a state-licensed clinic.

7. If I don't make any profit whatsoever from providing medical marijuana, do I still need to apply for a seller's permit?

Yes. Not making a profit does not relieve a seller of his or her sales tax liability. However, whether or not you make a profit, like other retailers making taxable sales, you can ask your customers to reimburse you for the sales taxes due on your sales, if you fulfill the requirements explained in Regulation 1700, *Reimbursement for Sales Tax*.

As discussed in the response to Question 10, the Board may enter into a payment plan with a seller when the seller has difficulty meeting its tax liabilities. The Board has an Offers in Compromise Program that provides a payment alternative for individuals and businesses who have closed out their accounts.

8. Is there a way to apply for a seller's permit without divulging the product being sold?

Yes. The Board will issue a seller's permit to an applicant who does not indicate the products being sold. The applicant, however, will be asked to sign a waiver acknowledging that his or her application is incomplete, which may result in the applicant not being provided with complete information regarding obligations as a holder of a seller's permit, or notified of future requirements by the Board related to the products sold. Applicants who do not wish to indicate the type of products they are selling should leave the line, "What items do you sell?" blank and discuss the issue with a Board representative regarding the incomplete application.

9. If I have been providing medical marijuana for some time, but have never applied for a seller's permit, will I owe any back taxes?

Yes. As with any other seller who has operated without a permit, or who has failed to timely file and pay the taxes due, back taxes are owed on any taxable sales made, but not reported and paid. Generally, penalty and interest will also be due.

When you apply for a seller's permit and your application is processed, Board staff will provide sales and use tax returns from prior periods for you to report your sales of medical marijuana and any other products you may have sold, but did not report. You will need to use these returns to self-report all your sales beginning with the month you first started selling taxable products. Once you have filed all your back returns, you will receive a current return for each reporting period in which you make sales. You will continue to receive a return until such time as you stop making sales and have notified the Board of the discontinuance of your business.

STATE BOARD
OF EQUALIZATION

Special Notice Information on Sales Tax and Registration for Medical Marijuana Sellers

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The Board, however, may grant relief from penalty charges if it is determined that a person's failure to file a timely return or payment was due to reasonable cause and circumstances beyond the person's control. If a seller wishes to file for such relief, he or she must file a statement with the Board stating, under penalty of perjury, the facts that apply. Sellers may use form BOE-735, *Request for Relief from Penalty*, available on the Board's website.

A seller who cannot pay a liability in full may be eligible for an installment payment agreement. Sellers in need of this type of plan should contact their local Board office, as eligibility is determined on a case-by-case basis.

10. Is there a deadline by which I must apply for a seller's permit?

All California sellers of tangible personal property the sale of which would be subject to tax if sold at retail are required to hold seller's permits. A seller's permit should be obtained prior to making sales of tangible personal property. If you are currently making sales of medical marijuana and you do not hold a seller's permit, you should obtain one as soon as possible. Sellers have a continuing obligation to hold a seller's permit until such time they stop making sales of products that are subject to tax when sold at retail.

11. Where will the money go that is collected from sellers paying this sales tax?

Sales tax provides revenues to the state's General Fund as well as to cities, counties, and other local jurisdictions where the sale was made.

12. Are these tax revenues tied to any specific programs in the state budget?

No. The tax from the sales of medical marijuana is treated the same as the tax received from the sale of all tangible personal property.

13. Does registering for a permit make my sales of medical marijuana any more lawful than they are currently?

Registering for a seller's permit brings sellers into compliance with the Sales and Use Tax Law, but holding a seller's permit does not allow sales that are otherwise unlawful by state or federal law. The Compassionate Use Act of 1996 decriminalized the cultivation and use of marijuana by certain persons on the recommendation of a physician. California's Medical Marijuana Program Act also exempted qualifying patients and primary caregivers from criminal sanctions for certain other activities involving marijuana. Apart from any provisions of state law, the sale of marijuana remains illegal under federal law.

14. Where can I find more information?

Sellers are encouraged to use any of the resources listed below to obtain answers to their questions. They may:

- Call our Information Center at 800-400-7115.
- Request copies of the laws and regulations that apply to their business.
- Write to the Board for advice. Note: For a taxpayer's protection, it is best to get the advice in writing. Taxpayers may be relieved of tax, penalty, and interest charges that are due on a transaction if the Board determines that the person reasonably relied on written advice from the Board regarding the transaction. For this relief to apply, a request for advice must be in writing, identify the taxpayer to whom the advice applies, and fully describe the facts and circumstances of the transaction.
- Attend a basic class on how to report sales and use taxes. A listing of these classes is available on the Board's website at www.boe.ca.gov/sutax/tpsched.htm. This page also includes a link to an on-line tutorial for Sales and Use Tax.
- Contact a local Board office and talk to a staff member.

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