Cannabis Business Entity Information

It is anticipated that state licenses for medical and adult-use cannabis-related activities will begin being issued January 1, 2018. Please be aware that while California has a licensing and regulatory framework that permits cannabis-related activities to be conducted in accordance with California law, there still may be conflicts with federal law. Lawful cannabis cultivation, transportation, distribution, testing, dispensing, and manufacturing under California law are highly regulated and licensed by California State and local government entities. To ensure compliance with law, if you are unclear about the local or state requirements applicable to your business entity, prior to commencing any activities involving cannabis, you may wish to contact the appropriate licensing agency for further information or consult a private attorney who is licensed to practice law in California. The Secretary of State has been accepting organization documents for cannabis-related business entities. Starting January 2018, the Secretary of State will accept filings for the newly created entity type: Cannabis Cooperative Association.

Filing organization documents with the California Secretary of State (at bizfile.sos.ca.gov under Forms, Samples and Fees) alone does not provide an entity/organization with the necessary licenses to conduct cannabis-related activities. For information regarding licensing requirements, please contact the California city and/or county where the physical location of the commercial cannabis-related activities will take place and the state agency, bureau, or board with jurisdiction over the cannabis-related activities to be conducted in California. Additional information is available through the California Cannabis Portal at cannabis.ca.gov.

State Cannabis Licensing Authorities

**Bureau of Cannabis Control**
Department of Consumer Affairs
The Bureau licenses Testing Laboratories, Distributors, Retailers and Micro-Businesses.

bcc.ca.gov
Email: bcc@dca.ca.gov
Phone: (800) 952-5210

**CalCannabis Cultivation Licensing Program**
Department of Food & Agriculture
CalCannabis licenses cannabis Cultivators and administers the Track-and-Trace system.

calcannabis.cdfa.ca.gov
Email: calcannabis@cdfa.ca.gov
Phone: (916) 263-0801

**Manufactured Cannabis Safety Branch (MCSB)**
Department of Public Health
MCSB licenses Manufacturers of cannabis products, such as edibles.

cdph.ca.gov/mcsb
Email: mcsb@cdph.ca.gov
Phone: (916) 440-7861

State Taxing Authorities

California Department of Tax and Fee Administration (CDTFA) administers business permits and taxes including Seller's Permits, Sales and Use Taxes, Excise Taxes and other special taxes: http://cdtfa.ca.gov/


Franchise Tax Board (FTB) administers two of California’s major tax programs - California Business Franchise Tax and California Income Tax: ftb.ca.gov/cannabis

Board of Equalization (BOE) reviews and adjusts assessments for property taxes: boe.ca.gov