

Perkins Coie Files Amicus Brief for National Cannabis Industry Association in Landmark Tax Case

Firm's Cannabis Practice Continues to Grow and Expand its Work for Clients

SEATTLE (June 4, 2020) – Perkins Coie's Cannabis Law practice has authored and filed an [amicus brief](#) on behalf of the National Cannabis Industry Association (NCIA) in a landmark tax case which seeks to overturn a federal tax code ruling preventing legal cannabis businesses from deducting normal business expenses like many other industries.

Perkins Coie filed the amicus brief in support of an appeal before the U.S. Court of Appeals for the Ninth Circuit by California-based Harborside Health Center. The appeal concerns Internal Revenue Code 280E, the prohibition against marijuana businesses, including medical marijuana businesses, from deducting ordinary business expenses from federal taxes. Harborside, a medical marijuana dispensary, is currently facing a bill for \$11 million in federal back taxes. The case, *Harborside Health Center v. Commissioner of Internal Revenue*, challenges the applicability of Internal Revenue Code 280E to state-legal regulated cannabis businesses.

The brief was crafted and filed on behalf of NCIA by a team of Perkins Coie attorneys—Charles Sipos was the primary author, and Partner Barak Cohen and Associates Lauren Staniar and Tre Holloway co-authored the brief. Barak is the chair of the firm's Cannabis industry group, a member of the NCIA's Policy Council, and the editor of the American Bar Association's forthcoming treatise on cannabis law, a first-of-its-kind publication.

In addition to its legal counsel on behalf of NCIA—the largest cannabis trade association in the United States—the firm's cannabis practice continues to grow and expand its scope of work for cannabis law clients such as Molson Coors, Medicine Man Technologies, Caliva, and Natural Grocers.

Since forming its cannabis practice in 2018, Perkins Coie's practice has rapidly grown to include more than 120 attorneys across the country, including the major industry hubs of California, Colorado, Oregon, Washington, and Washington, D.C.

The firm has significant experience advising companies in the cannabis industry, as well as third parties seeking to enter the growing cannabis market, including legal counsel related to acquisitions, joint ventures, legal and regulatory compliance, state regulation of CBD products, payment processing, and the development of technology platforms to manage cannabis, hemp, and CBD businesses.

Perkins Coie is a leading international law firm that is known for providing high-value, strategic solutions and extraordinary client service on matters vital to our clients' success. With more than 1,200 lawyers in offices across the United States and Asia, we provide a full array of corporate, commercial litigation, intellectual property, and regulatory legal advice to a broad range of clients, including many of the world's most innovative

companies and industry leaders as well as public and not-for-profit organizations.

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