GUIDANCE FOR LICENSEES PROVIDING SERVICES TO THE MEDICAL MARIHUANA INDUSTRY

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Since the passage of Michigan’s Medical Marihuana Act in December 2008, questions have arisen regarding the dichotomy between state law and federal law and how the Department of Licensing and Regulatory Affairs – Bureau of Professional Licensing (Department) and the Michigan State Board of Accountancy (Board) will address services provided by licensees to the medical marihuana industry. Taking into account the uncertainty of a new presidential administration and how it may affect federal marihuana enforcement policies, the Department and the Board offer the following guidance to licensees:

The decision to provide professional services to the medical marihuana industry is a personal business decision for individual licensees and licensed firms. The Department and Board caution that those individual licensees or licensed firms that choose to provide services of any kind to persons or entities engaged in the medical marihuana industry should diligently consider the inherent risks and uncertainties involved, including, but not limited to, the political uncertainty of federal enforcement of the Controlled Substances Act and provisions of the U.S. Internal Revenue Code.

Federal law notwithstanding, it is the Department and Board’s position that a licensee offering to perform professional services for clients engaged in the medical marihuana industry who are otherwise in compliance with Michigan’s Medical Marihuana Act, Medical Marihuana Facilities Licensing Act, and associated administrative rules, or any other state where medical marihuana is legalized, is not in itself specifically prohibited by the provisions of Michigan’s Occupational Code (Act 299 of 1980, Article 7). Therefore, a licensee will not face any action by the Department or the Board based solely on the fact that the individual licensee or licensed firm provides professional services to a client engaged in the medical marihuana industry. Licensees that choose to provide professional services to the medical marihuana industry will be held to the professional standards, laws, and rules applicable to all licensees for the services provided by them.

This guidance should in no way be construed:

- as an endorsement for licensees to provide professional services to the medical marihuana industry;

- as a statement regarding the feasibility of meeting applicable professional standards in providing services to the medical marihuana industry; or

- as a statement about the enforcement of any law involving marihuana in any jurisdiction by any local, state, or federal authority.