

People



## Irán Hopkins

Partner, Real Estate

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vCard

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” Iran has a solid practice in the space.

- *Chambers USA*

Irán Hopkins is a partner in Akerman LLP’s Real Estate Practice Group, where she focuses on complex transactions, structuring tax efficient ownership and operations, and regulatory compliance for clients across a range of industries, including real estate private equity, healthcare leasing, hospitality, professional sports, public-private partnerships, IP licensing and franchising, storage for hire, digital records management, commercial agriculture, and climate controlled facilities and services.

Irán began her career in International Corporate Tax at KPMG and has substantial experience advising upon renewable energy incentives and business tax credits, California energy efficiency standards and financing programs, qualified opportunity zones, new markets tax credit structures, and Section 280E.

Irán regularly advises clients on business succession planning, estate, gift, and trust tax planning and compliance, trust transactions, and California property tax.

Ranked by *Chambers USA* and *The National Law Journal* as a go-to resource in California and throughout the United States for the cannabis industry, Irán advises clients on California cannabis regulatory compliance. She serves on Akerman’s national cannabis team, working with landlords, tenants, lenders, operators, investors, and other stakeholders in the cannabis industry, advising on cannabis land use permits, business licensing and operations, getting products to market, and regulatory compliance on a state and local level. She has been ranked by *Chambers USA* for Cannabis Law

### Areas of Experience

Real Estate  
Cannabis  
Real Estate Financing  
Latin America and the Caribbean  
Economic Development and Incentives  
Renewable Energy and Electric Power  
Sports and Entertainment Law

### Education

J.D., University of Southern California Gould School of Law, 2001  
MBT, University of Southern California Marshall School of Business, 2001  
B.A., Texas Christian University, 1998, *cum laude*

### Admissions

#### Bars

California

### Languages

Spanish

### Related Content

Irán Hopkins to Speak on Cannabis Restructuring and Receiverships  
May 20, 2023

IRS Provides Long-Awaited Guidance Clarifying the Domestic Content Bonus Credit Requirements  
May 16, 2023

Akerman Sponsors BisNow’s California Cannabis CRE Conference  
September 20, 2022

Nationwide between 2019-2022, which notes her as “brilliant; she knows the regulations and is very talented at corporate formation and tax implications.” She was also recognized as a “Trailblazer in Cannabis Law” by *The National Law Journal* (2018-2019).

Irán serves as a Commissioner on the Commission on Disability for the City of Los Angeles, appointed by Los Angeles Mayor Karen Bass to a term ending June 30, 2028.

Irán is also a long-time member of the Junior League of Los Angeles, serving as Co-Chair of the JLLA Endowment Committee for a three-year term ending May 31, 2025.

Irán grew up living and traveling throughout México, Costa Rica, Guatemala, Honduras, and California and is a native Spanish speaker.

### Notable Work

**Complex Transactions and Outside General Counsel:** Negotiate and document M&A, JV, real estate, and capital transactions in various industries, advise on tax structuring, post-closing operations and compliance, manage deal team, work closely with local and special counsel, and tax and accounting teams, conduct due diligence (including analysis of material agreements, entity organizational and corporate governance documents, financial statements, tax returns, leases, environmental site assessments, title, survey, and zoning review), coordinate analysis of privacy and cybersecurity compliance, transaction risk assessments, and notification and disclosure obligations in data breaches.

**Sports, Public-Private Partnerships, New Market Tax Credits:** Representation of minority owner in buyout of controlling 50% ownership interests in the Houston Dynamo Major League Soccer professional soccer club, the Houston Dash National Women’s Soccer League professional soccer club, and the state-of-the-art sports facility BBVA Compass Stadium in downtown Houston, Texas, involving refinancing of the first priority mortgage lien on the stadium, lender required restructuring of ownership into a holding company structure, negotiation with the Houston Sports Authority, the City of Houston, Harris County, Texas, major sponsors and suppliers, and New Market Tax Credit loan parties. Ongoing representation of Houston Dynamo organization and majority owner in post-closing M&A and refinancing transactions, ongoing operations, and New Market Tax Credit compliance, related tax opinions and exit.

**Luxe Hotels:** Provide outside general counsel services to hotel group, including negotiation of luxury retail leases for northern and southern stores at 360 North Rodeo Drive, refinancing of mortgage loans totaling \$23+ million coordination of work under cell site leases, advising on business operations, franchising, and brand licensing for hotels and worldwide hotel reservations system, eminent domain, IP rights, domain name disputes, infringement claims, and supervising insurance-defended litigation, and employee and NLRB matters.

**Angelo, Gordon & Co., L.P.:** Represented client in negotiation of a syndicated construction loan of \$84 million for property located in Littleton, Massachusetts, and acquisition of adjacent property through a property swap with the Veterans of Foreign Wars Building Administration.

**Angelo, Gordon & Co., L.P.:** Represented client in structuring joint venture and acquisition of five shopping centers located in the U.S. Mid-Atlantic region, including assumption from sellers of four loans totaling \$53.6 million and new acquisition financing of \$15.5 million.

**Angelo, Gordon & Co., L.P.:** Represented client in structuring joint venture and acquisition of property in Boston for a purchase price of \$16+ million and related acquisition financing of \$11 million.

**Entertainment and Media Companies:** Represented Sony Corporation of America, Dreamworks SKG, Spyglass Entertainment, Dualstar Entertainment, Media Rights Capital, and other entertainment companies in foreign sales and leasing income analysis to determine multiple year, multimillion dollar extraterritorial income exclusion tax benefits, including comprehensive review of global operations, consolidated financial statements, licensing agreements, royalty streams, the lifecycle of film and media products from theatrical or new release through home entertainment, library residuals, production and post-production processes, advertising and promotion, and international distribution.

**Colony Capital, LLC:** Provided ongoing advice for domestic and cross-border joint venture structuring and tax implications of the purchase and sale of non-U.S. commercial and residential real estate investment properties, including treaty considerations, IRC § 367(b) exchanges, E&P adjustments, tax incentives and holidays, and IRC § 1248 recharacterization of gain as a deemed dividend.

**Pro-Bono Spanish Translation Work:** Collaborator in translation from English to Spanish of amici curiae brief filed in July 2009 with the Inter-American Court of Human Rights in support of Petitioners in the matter of *Campo Algodonero: Cases 12.496, 12.497, 12.498 v. The United Mexican States*. (Landmark ruling issued against the government of México, December 2009).

## Related Professional Experience

- KPMG LLP, International Corporate Tax Services

## Affiliations

- Commissioner, Commission on Disability for the City of Los Angeles
- Junior League of Los Angeles, Sustaining Member
- Harriett Buhai Center for Family Law, Board of Directors, 2015-2018
- Curry School of Education Foundation, Board of Directors, Curry School of Education and Human Development, University of Virginia, 2017-2020
- Women Lawyers Association of Los Angeles, Member

## Honors and Distinctions

- *Chambers USA* 2019-2023, Ranked Nationwide for Cannabis Law
- Cannabis Dealmakers Summit, Named Emerging Leader in Cannabis, April 2019
- *The National Law Journal*, Named in the Cannabis Law Trailblazers List, 2018-2019
- Harriett Buhai Center for Family Law, 2013 Frances Wender Kandel Volunteer of the Year Award

- State Bar of California, Wiley W. Manuel Award for voluntary provision of legal services to the poor, March 2010, February 2011, and March 2013

## Published Work and Lectures

- *California Bankruptcy Forum*, Panelist, “Roll the Dice: Cannabis Restructuring and Receiverships,” May 20, 2023
- *Commercial Real Estate Finance Council (CREFC)*, Panelist, “Cannabis Workouts and Alternatives to Bankruptcy,” April 27, 2023
- *C-Sweet*, Speaker, “California Cannabis Today,” September 1, 2022
- *BNA Tax Management Real Estate Journal*, Author, “Cannabis Under Federal Law – Separating Businesses is Key for 280E,” May 17, 2022
- *Bloomberg*, The Daily Tax Report, Author, “Cannabis Under Federal Law – What’s the Fuss About 280E?” April 21, 2022
- *Bloomberg News*, Quoted, “Cannabis Practices Sprout as Big Law Firms Follow the Money,” September 21, 2021
- *Los Angeles Times*, Quoted, “The Business of Cannabis,” August 17, 2021
- *Bloomberg Tax Podcast*: For Cannabis Companies, Tax Law Hinders Growth, April 9, 2021
- ThinkLA, ThinkThursday Webinar, Speaker, “Cannabis Industry: During and Post Pandemic,” June 25, 2020
- Los Angeles County Bar Association (LACBA), General Real Property Subsection, Speaker, “Common Mistakes Real Estate Attorneys Make When Drafting Documents,” February 4, 2020
- CalCPA Los Angeles Chapter Estate Planning Committee, Speaker, “Planning for Estates Holding Potentially Illegal Assets,” June 12, 2019
- [2019 Akerman U.S. Real Estate Sector Report](#), Contributor
- USC Gould School of Law, 2019 Real Estate Law and Business Forum, Speaker, “Cannabis Real Estate: Legal and Ethical Issues Facing the Industry,” April 11, 2019
- Pincus Professional Education, Recreational and Medical Marijuana Law and Business in California Conference, Speaker, “Tax Considerations in the Cannabis Industry,” November 2, 2018
- *Huffington Post*, Quoted, “Can You Fly With Weed You Bought Legally?” June 19, 2018