
UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM S-8
REGISTRATION STATEMENT
UNDER THE SECURITIES ACT OF 1933

LUMINAR TECHNOLOGIES, INC.

(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction of
incorporation or organization)

83-1804317
(I.R.S. Employer
Identification No.)

2603 Discovery Drive, Suite 100
Orlando, Florida 32826
(Address of Principal Executive Offices) (Zip Code)

Luminar Technologies, Inc. Amended and Restated 2020 Equity Incentive Plan
(Full title of the plan)

Austin Russell
President and Chief Executive Officer
2603 Discovery Drive, Suite 100
Orlando, Florida 32826
Telephone: (407) 900-5259
(Name, Address, Including Zip Code, and Telephone Number, Including Area Code, of Agent for Service)

Copies to:

Daniel S. Kim, Esq.
Mitchell Zuklie, Esq.
William L. Hughes, Esq.
Orrick, Herrington & Sutcliffe LLP
631 Wilshire Boulevard
Santa Monica, California 90401
Tel: (301) 633-2800

Alan Prescott, Esq.
Chief Legal Officer
2603 Discovery Drive, Suite 100
Orlando, Florida 32826
Telephone: (407) 900-5259

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, a smaller reporting company or an emerging growth company. See the definitions of "large accelerated filer," "accelerated filer," "smaller reporting company," and "emerging growth company" in Rule 12b-2 of the Exchange Act.

| | | | |
|-------------------------|-------------------------------------|---------------------------|--------------------------|
| Large accelerated filer | <input checked="" type="checkbox"/> | Accelerated filer | <input type="checkbox"/> |
| Non-accelerated filer | <input type="checkbox"/> | Smaller reporting company | <input type="checkbox"/> |
| | | Emerging growth company | <input type="checkbox"/> |

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 7(a)(2)(B) of the Securities Act.

**REGISTRATION OF ADDITIONAL SHARES
PURSUANT TO GENERAL INSTRUCTION E**

Pursuant to General Instruction E of Form S-8, Luminar Technologies, Inc. (the “Registrant”) is filing this Registration Statement with the Securities and Exchange Commission (the “Commission”) to register 18,358,365 additional shares of Class A common stock under the Luminar Technologies, Inc. Amended and Restated 2020 Equity Incentive Plan (the “Plan”) pursuant to the provisions of the Plan providing for an automatic increase in the number of shares reserved for issuance under the Plan. The Registrant previously registered shares of its Class A common stock for issuance under the Plan on [February 26, 2021](#) (Registration No. 333-253658) and [June 22, 2022](#) (Registration No. 333-265752). This Registration Statement hereby incorporates by reference the contents of the Registrant’s registration statements referenced above.

Item 8. Exhibits.

The following documents are filed as exhibits to this Registration Statement.

| Exhibit Number | Description of Exhibit | Incorporated by Reference | | | | Filed Herewith |
|-------------------|--|---------------------------|-----------|---------|-------------|-------------------|
| | | Form | File No. | Exhibit | Filing Date | |
| 5.1 | Opinion of Orrick, Herrington & Sutcliffe LLP. | | | | | X |
| 23.1 | Consent of Independent Registered Public Accounting Firm. | | | | | X |
| 23.2 | Consent of Orrick, Herrington & Sutcliffe LLP (included in Exhibit 5.1). | | | | | X |
| 24.1 | Power of Attorney (included in the signature page to this Registration Statement). | | | | | X |
| 99.1 | Amended and Restated 2020 Equity Incentive Plan | 10-K | 001-38791 | 10.6 | 2/28/23 | |
| 107 | Filing Fee Table. | | | | | X |

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, as amended, the Registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Orlando, Florida, on June 9, 2023.

LUMINAR TECHNOLOGIES, INC.

By: /s/ Austin Russell

Austin Russell

President, Chief Executive Officer and Chairman of the Board of Directors

POWER OF ATTORNEY

KNOW ALL PERSONS BY THESE PRESENTS, that each person whose signature appears below hereby constitutes and appoints Austin Russell, Alan Prescott and Thomas J. Fennimore, and each of them, as his or her true and lawful attorney-in-fact and agent with the full power of substitution, for him or her, in any and all capacities, to sign any and all amendments to this Registration Statement (including post-effective amendments to this Registration Statement on Form S-8), and to file the same, with all exhibits thereto and other documents in connection therewith, with the Commission, granting unto said attorneys-in-fact and agents, and each of them, full power and authority to do and perform each and every act and thing requisite and necessary to be done in connection therewith, as fully for all intents and purposes as he or she might or could do in person, hereby ratifying and confirming all that said attorneys-in-fact and agents, or his or her substitutes, may lawfully do or cause to be done by virtue hereof.

Pursuant to the requirements of the Securities Act, this Registration Statement has been signed by the following persons on behalf of the Registrant in the capacities and on the dates indicated:

| Signature | Title | Date |
|---|---|--------------|
| <u>/s/ Austin Russell</u> Austin Russell | President, Chief Executive Officer and Chairman of the Board of Directors <i>(Principal Executive Officer)</i> | June 9, 2023 |
| <u>/s/ Thomas J. Fennimore</u> Thomas J. Fennimore | Chief Financial Officer <i>(Principal Financial and Accounting Officer)</i> | June 9, 2023 |
| <u>/s/ Alec E. Gores</u> Alec E. Gores | Director | June 9, 2023 |
| <u>/s/ Jun Hong Heng</u> Jun Hong Heng | Director | June 9, 2023 |
| <u>/s/ Mary Lou Jepsen, PhD</u> Mary Lou Jepsen, PhD | Director | June 9, 2023 |
| <u>/s/ Shaun Maguire, PhD</u> Shaun Maguire, PhD | Director | June 9, 2023 |
| <u>/s/ Katharine A. Martin</u> Katharine A. Martin | Director | June 9, 2023 |
| <u>/s/ Matthew J. Simoncini</u> Matthew J. Simoncini | Director | June 9, 2023 |
| <u>/s/ Daniel D. Tempesta</u> Daniel D. Tempesta | Director | June 9, 2023 |

Calculation of Filing Fee Tables

Form S-8
(Form Type)Luminar Technologies, Inc.
(Exact Name of Registrant as Specified in its Charter)

Table 1: Newly Registered Securities

| Security Type | Security Class Title | Fee Calculation Rule | Amount Registered(1) | Proposed Maximum Offering Price Per Unit | Maximum Aggregate Offering Price | Fee Rate | Amount of Registration Fee |
|-------------------------------|--|----------------------|----------------------|--|----------------------------------|-----------|----------------------------|
| Equity | Class A Common Stock, \$0.0001 par value per share | Other | 18,358,365(2) | \$6.69(3) | \$122,817,461.85 | 0.0001102 | \$13,534.49 |
| Total Offering Amounts | | | | | \$122,817,461.85 | | \$13,534.49 |
| Total Fee Offsets | | | | | | | — |
| Net Fee Due | | | | | | | \$13,534.49 |

(1) Pursuant to Rule 416(a) under the Securities Act of 1933, as amended (the "Securities Act"), this registration statement on Form S-8 (the "Registration Statement") shall also cover any additional shares of the Class A common stock, \$0.0001 par value per share (the "Common Stock"), of Luminar Technologies, Inc. (the "Registrant") that become issuable with respect to the securities identified in the above table, by reason of any stock dividend, stock splits, reverse stock splits, recapitalizations, reclassifications, mergers, split-ups, reorganizations, consolidations and other capital adjustments effected without receipt of consideration that increases the number of outstanding shares of Common Stock.

(2) Represents a total of 18,358,365 shares of Common Stock that were automatically added to the shares reserved for issuance under the Amended and Restated 2020 Equity Incentive Plan (the "2020 Plan") on January 1, 2023 pursuant to a provision contained in the 2020 Plan. The 2020 Plan provides for an annual automatic increase to the shares reserved for issuance, continuing through January 1, 2030, in an amount equal to the lesser of (i) 5% of the outstanding shares of common stock on the last day of the immediately preceding fiscal year, (ii) 40,000,000 shares, or (iii) such number of shares determined by the Board.

(3) Estimated solely for the purpose of calculating the registration fee pursuant to Rules 457(c) and 457(h) of the Securities Act on the basis of \$6.69, the average of the high and low prices of a share of Common Stock as reported on The Nasdaq Stock Market LLC on June 8, 2023.



Orrick, Herrington & Sutcliffe LLP
631 Wilshire Boulevard
Suite 2C
Santa Monica, CA 90401
+1-310-633-2800
orrick.com

June 9, 2023

Luminar Technologies, Inc.
2603 Discovery Drive, Suite 100
Orlando, Florida 32826

Re: Registration Statement on Form S-8

Ladies and Gentlemen:

We have acted as counsel for Luminar Technologies, Inc., a Delaware corporation (the "Company"), in connection with the preparation and filing with the Securities and Exchange Commission (the "Commission") of the Company's registration statement on Form S-8 (the "Registration Statement"), under the Securities Act of 1933, as amended (the "Securities Act"), relating to the registration of 18,358,365 shares of the Company's Class A common stock, par value \$0.0001 per share (the "Shares"), reserved for issuance under the Luminar Technologies, Inc. Amended and Restated 2020 Equity Incentive Plan (the "Plan"). As your legal counsel, we have reviewed the actions proposed to be taken by you in connection with the issuance and sale of the Shares to be issued under the Plan.

In connection with this opinion, we have examined originals or copies, certified or otherwise identified to our satisfaction, of (i) the Company's Second Amended and Restated Certificate of Incorporation, (ii) the Company's Amended and Restated Bylaws effective as of December 2, 2020, (iii) the Plan, and (iv) such corporate records, agreements, documents and other instruments, and such certificates or comparable documents of public officials and of officers and representatives of the Company, and have made such inquiries of such officers and representatives, as we have deemed relevant and necessary or appropriate as a basis for the opinion set forth below.

In our examination, we have assumed the legal capacity of all natural persons, the genuineness of all signatures, the authenticity of all documents submitted to us as originals, the conformity to original documents of all documents submitted to us as facsimile, electronic, certified or photostatic copies, and the authenticity of the originals of such copies. In making our examination of documents executed or to be executed, we have assumed that the parties thereto, other than the Company, had or will have the power, corporate or other, to enter into and perform all obligations thereunder and have also assumed the due authorization by all requisite action, corporate or other, and the execution and delivery by such parties of such documents and the validity and binding effect thereof on such parties. As to any facts material to the opinions expressed herein that we did not independently establish or verify, we have relied upon statements and representations of officers and other representatives of the Company and others and of public officials.

Based on the foregoing and subject to the limitations, qualifications and assumptions set forth herein, we are of the opinion that the Shares to be issued pursuant to the terms of the Plan have been duly authorized and, when issued, delivered and paid for in accordance with the terms of the Plan, will be validly issued, fully paid and non-assessable.

The opinion expressed herein is limited to the corporate laws of the State of Delaware and the federal laws of the United States of America, and we express no opinion as to the effect on the matters covered by this letter of the laws of any other jurisdictions.

Luminar Technologies, Inc.
June 9, 2023
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We hereby consent to the filing of this opinion as an exhibit to the Registration Statement. In giving such consent, we do not hereby admit that we are included in the category of persons whose consent is required under Section 7 of the Securities Act or the rules and regulations of the Commission promulgated thereunder.

Very truly yours,

/s/ ORRICK, HERRINGTON & SUTCLIFFE LLP

ORRICK, HERRINGTON & SUTCLIFFE LLP

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We consent to the incorporation by reference in this Registration Statement on Form S-8 of our reports dated February 28, 2023, relating to the financial statements of Luminar Technologies, Inc., and the effectiveness of Luminar Technologies, Inc.'s internal control over financial reporting, appearing in the Annual Report on Form 10-K of Luminar Technologies, Inc., for the year ended December 31, 2022.

/s/ Deloitte & Touche LLP

San Jose, California

June 9, 2023