**ORDINANCE NO.**

**AN ORDINANCE OF THE TOWNSHIP OF VOORHEES, COUNTY OF CAMDEN AND STATE OF NEW JERSEY TO AMEND AND SUPPLEMENT THE CODE OF THE TOWNSHIP OF VOORHEES, TITLE III: ADMINISTRATION, CHAPTER 34, ENTITLED “FINANCE AND TAXATION” TO ESTABLISH NEW SECTION 34.51, “CANNABIS MUNICIPAL TAX” TO COLLECT A STATUTORILY AUTHORIZED TWO PERCENT (2%) MUNICIPAL TRANSFER TAX ON CANNABIS SALES BY CLASS I, II AND V LICENSE HOLDERS AND ONE PERCENT (1%) MUNICIPAL TRANSFER TAX ON CANNABIS SALES BY CLASS III LICENSE HOLDERS**

**WHEREAS**, the Township of Voorhees, (“Township”) is a municipal entity organized and existing under the laws of the State of New Jersey and located in Camden County; and

**WHEREAS**, on February 21, 2021, the New Jersey Cannabis Regulatory, Enforcement Assistance, and Marketplace Modernization Act (“CREAMMA”) was signed into law; and

**WHEREAS**, CREEAMA both legalizes and decriminalizes adult use cannabis within New Jersey; and

**WHEREAS**, the law establishes six (6) specific classes of cannabis businesses that may be licensed by the State and allows each municipality to determine whether or not each of these types of businesses shall be permitted within their municipal boundaries; and

**WHEREAS**, the Township is concurrently amending its zoning ordinance to permit Class I through VI licensed cannabis businesses to operate within a Cannabis Overlay Zone within the Township; and

**WHEREAS**, Section 40 of CREAMMA authorizes the imposition of a municipal tax on the lawful sale of cannabis; and

**WHEREAS**, the Township desires to impose a two percent (2%) municipal transfer tax on revenues generated by the lawful sale of cannabis by Class I, II and V license holders, and a one percent (1%) municipal tax on revenues generated by the lawful sale of cannabis by Class III license holders;

 **NOW, THEREFORE BE IT ORDAINED,** by the Mayor and Township Council of the Township of Voorhees, County of Camden, and State of New Jersey as follows:

**SECTION 1**. Title III: Administration, Chapter 34 of the Code of the Township of Voorhees, entitled “Finance and Taxation” is hereby amended and supplemented with a new Section 34.51 as follows:

**§ 34.51 Cannabis Municipal Tax.**

Pursuant to Section 40 of the New Jersey Cannabis Regulatory, Enforcement and Marketplace Modernization Act (CREAMMA), the following municipal tax shall be collected from the following cannabis license holders:

A. A two percent (2%) municipal transfer tax shall be imposed on the lawful sale of cannabis produced by any Class I, II and V license holder.

B. A one percent (1%) municipal transfer tax shall be imposed on the lawful sale of cannabis produced by any Class III license holder.

 **SECTION 2**. This ordinance shall take effect immediately.

ATTEST: TOWNSHIP OF VOORHEES

Dee Ober, RMC, Township Clerk By: Michael R. Mignogna, Mayor

 I, Dee Ober, Clerk of the Township of Voorhees, hereby certify the foregoing to be a true and correct copy of an Ordinance introduced by the Mayor and Township Committee at their meeting of July 12, 2021 held in the Municipal Building, 2400 Voorhees Town Center, Voorhees, New Jersey.

 Dee Ober, RMC, Township Clerk

INTRODUCED: July 12, 2021

ADOPTED: