

ORDINANCE NO. 2023-12

AN ORDINANCE OF THE BOROUGH OF SOUTH TOMS RIVER, COUNTY OF OCEAN, STATE OF NEW JERSEY AMENDING AND SUPPLEMENTING CHAPTER 20 OF THE BOROUGH CODE ENTITLED "CANNABIS ESTABLISHMENTS" AND SPECIFICALLY SUBSECTION 20-3.1 ENTITLED "LOCAL TRANSFER TAX"

THEREFORE, BE IT ORDAINED by the Mayor and Borough Council of the Borough of South Toms River, County of Ocean, State of New Jersey as follows:

SECTION 1. Chapter 20 of the Borough Code, entitled "Cannabis Establishments" specifically Subsection 20-3.1 entitled "Local Transfer Tax" is hereby amended and supplemented as follows:

- a. Unchanged.
- b. Unchanged.
- c. Unchanged.
- d. Unchanged.
- e. Unchanged.
- f. All cannabis establishments operating in the municipality are required to file a copy of their New Jersey transfer tax return with the Chief Financial Officer to report their sales during each calendar month and the amount of tax in accordance with the provisions of this Chapter. Returns shall be filed, and payments of tax imposed for the preceding calendar month shall be made on or before the last day of the subsequent month. A taxpayer who has overpaid the transfer tax, or believes it is not liable for the tax, may file a written request on an amended tax return with the Chief Financial Officer for a refund or a credit of the tax. For amounts paid as a result of a notice asserting or informing a taxpayer of an underpayment, a written request for a refund shall be filed with the Chief Financial Officer within two (2) years of the date of the payment.
- g. Unchanged.
- h. Unchanged.
- i. Unchanged.

j. Unchanged.

SECTION 2. If any section, subsection, paragraph, sentence or other part of this Ordinance is adjudged unconstitutional or invalid, such judgment shall not affect or invalidate the remainder of this Ordinance but shall be confined in its effect to the section, subsection, paragraph, sentence or other part of this Ordinance directly involved in the controversy in which said judgment shall have been rendered and all other provisions of this Ordinance shall remain in full force and effect.

SECTION 3. All Ordinances or parts of Ordinances which are inconsistent with the provisions of this Ordinance are hereby repealed, but only to the extent of such inconsistencies.

SECTION 4. If any section, subsection, sentence, clause, phrase or portion of this ordinance is for any reason held to be invalid or unconstitutional by a court of competent jurisdiction, such portion shall be deemed a separate, distinct and independent provision, and such holding shall not affect the validity of the remaining portions hereof.

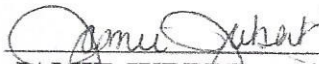
SECTION 5. This ordinance shall take effect after second reading and publication as required by law.

DASTI STAIGER
ATTORNEYS AT LAW

310 Lacey Road P.O. Box 779
Forked River, NJ 08731

NOTICE

NOTICE IS HEREBY GIVEN that the foregoing ordinance was introduced and passed by the Borough Council on first reading at a meeting of the Borough Council of the Borough of South Toms River on the 11th day of September, 2023, and will be considered for second and final passage at a meeting of the Borough Council to be held on the 25th day of September, 2023, at 7 AM/PM, at the Municipal Building located at 19 Double Trouble Road, South Toms River, New Jersey, at which time and place any persons desiring to be heard upon the same will be given the opportunity to be so heard.



JAMIE JUBERT, Acting Municipal Clerk
Borough of South Toms River

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