

**BOROUGH OF WOODBURY HEIGHTS  
COUNTY OF GLOUCESTER  
ORDINANCE 9-2024**

**AN ORDINANCE TO AMEND AND SUPPLEMENT THE CODE OF THE BOROUGH OF  
WOODBURY HEIGHTS, PART II, WITHIN CHAPTER 66 ENTITLED "CANNABIS" AND  
ORDINANCE 13-2023**

**WHEREAS**, the Borough of Woodbury Heights heretofore established the implementation of a Cannabis tax through the adoption of Ordinance 11-2022; Ordinance 20-2022; and Ordinance 13-2023; and

**WHEREAS**, the Borough of Woodbury Heights finds it necessary to amend Ordinance 13-2023 and specifically Section 66-6A entitled "Payment of Taxes" created through said Ordinance to further clarify and set parameters, reporting and collection methods for said Cannabis Tax by the Borough.

**NOW, THEREFORE, BE IT ORDAINED**, by the Borough Council of the Borough of Woodbury Heights, with the Mayor concurring, that Section 66-6A of the Borough Code entitled "Payment of Taxes" be amended and supplemented with the following:

**SECTION 1:**

**Article II. Cannabis Transfer Tax and User Tax**

**§66-6 Payment of Taxes**

- A. All tax revenue collected pursuant to this section shall be remitted to the Borough's Chief Financial Officer, on a quarterly basis no later than the fifteenth (15<sup>th</sup>) day of the month following the last month of the quarter, along with an estimated tax revenue report certified as true and accurate by the Cannabis Establishment's Chief Financial Officer, Controller or other similarly situated person showing the gross revenues for the Cannabis Establishment for each month of the quarter, along with a preliminary report produced by the Cannabis establishment showing the gross revenues for the Cannabis establishment for each month of the quarter.
- B. Each Cannabis Establishment operating within the Borough of Woodbury Heights shall file on an annual basis, no later than April 15<sup>th</sup> of each year, a financial report certifying the annual revenue of the licensed cannabis establishment for the preceding year. Th Borough reserves the right, in their discretion, to request and seek the annual report from an independent accountant paid for by the Cannabis Establishment.

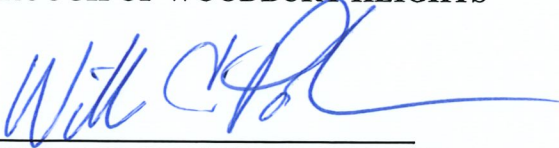
**SECTION 2:** All other ordinances in conflict or inconsistent with this Ordinance are hereby repealed to the extent of such conflict or inconsistency.

**SECTION 3:** Should any section, paragraph, sentence, clause or phrase of this Ordinance be declared unconstitutional or invalid for any reason, the remaining portions of this Ordinance shall not be affected thereby and shall remain in full force and effect, and to this end the provision of this Ordinance are hereby declared to be severable.

**SECTION 4:** A copy of this ordinance shall be transmitted to the State Treasurer and to every Cannabis Establishment within the Borough of Woodbury Heights.

**BOROUGH OF WOODBURY HEIGHTS**

BY:



**WILLIAM C. PACKER, MAYOR**

**ATTEST:**

BY:

  
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**SHANNON ELTON, MUNICIPAL CLERK**

**NOTICE**

Notice is hereby given that the foregoing ordinance was introduced and passed on first reading at a meeting of the Borough Council of the Borough of Woodbury Heights, held on the 20th day of March, 2024 and will be considered for final passage at a meeting of the Borough Council of the Borough of Woodbury Heights, to be held on the 17th day of April, 2024 at 7:30 pm, at which time and place any interested party will be given the opportunity to be heard.

  
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**SHANNON ELTON, MUNICIPAL CLERK**