

TOWNSHIP OF MAPLE SHADE

ORDINANCE 2026-01

AN ORDINANCE AMENDING CHAPTER 181 “TAXATION OF CANNABIS” SECTION 22 “ESTABLISHMENT OF TRANSFER AND USER TAXES” AND SECTION 23 “ADMINISTRATION OF TRANSFER AND USER TAXES”

WHEREAS, the Township Manager (“Manager”) has performed a re-examination of Township Code relating to “Taxation of Cannabis,” Sections 181-22C and 181-23C; and

WHEREAS, the Township Council, upon the request and recommendation of the Manager and Cannabis Solicitor, hereby amends the “Establishment of Transfer and User Taxes” and “Administration of Transfer and User Taxes” to reflect the proper requirements.

NOW, THEREFORE, BE IT ORDAINED, by the Township Council of the Township of Maple Shade, County of Burlington, State of New Jersey that the Township Code §181-22C and §181-23C is hereby amended as follows:

Section 1.

§181-22C **Establishment of Transfer and User Taxes.**

User tax. There shall also be imposed a user tax, at the equivalent transfer tax rates, on any concurrent license holder, as permitted by Section 33 of P.L. 2021, c. 16 (N.J.S.A. 24:6-46), operating more than one cannabis establishment. The user tax shall be imposed on the value of each transfer or use of cannabis or cannabis items not otherwise subject to the transfer tax imposed pursuant to Subsections A and B of this section, from the license holder's establishment that is located in the municipality to any of the other license holder's establishments, whether located in the municipality or another municipality. The value of each transfer or use of cannabis ~~or cannabis items~~ for user tax computation shall equal the statewide average retail price of an ounce of usable cannabis for consumer purchase, as determined by the Cannabis Regulatory Commission, ~~less 10% or the third-party dispensary wholesale price, whichever is less.~~ The value of each transfer or use of cannabis items for user tax computation shall equal the average retail price of those cannabis items.

§181-23C **Administration of Transfer and User Taxes.**

The Chief Financial Officer or the outside consultant, as applicable, is hereby authorized to examine the books, papers and records of any taxpayer to verify the accuracy of any declaration or financial statement, or if no declaration or financial statement was filed, to ascertain the tax due. Every taxpayer shall provide any and all books, papers and records deemed applicable to verify the accuracy of any declaration or financial statement including but not limited to Metrc reports. The taxpayer has the burden of proof when claiming any cannabis or cannabis item is categorized as medical and ultimately sold to the consumer as medical cannabis or medical cannabis items. In the absence of proof deemed adequate by the Chief Financial Officer or the outside consultant, the Township shall assume the cannabis or cannabis item is categorized as recreational. Every taxpayer is hereby directed and required to give to the Chief Financial

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Officer, or to the outside consultant, as applicable, the means, facilities and opportunity for such examinations and investigations, as are hereby authorized or otherwise permitted by law.

Section 2. All ordinances and resolutions or parts thereof inconsistent with this Ordinance are repealed.

Section 3. If any section, subsection, sentence, clause, phrase or portion of this Ordinance is for any reason held invalid or unconstitutional by any 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 portion thereof.

Section 4. This Ordinance shall take effect upon its final adoption and publication as provided for by law.

Introduction: January 22, 2026

Comments: none

COUNCIL	MOTION	SECOND	AYES	NAYS	RECUSE	ABSTAIN	ABSENT
Kauffman	x		x				
Nunes		x	x				
Simonsick				x			
Zahradnick			x				
Talarico			x				

Adoption: February 12, 2026

COUNCIL	MOTION	SECOND	AYES	NAYS	RECUSE	ABSTAIN	ABSENT
Kauffman							x
Nunes	x		x				
Simonsick				x			
Zahradnick		x	x				
Talarico			x				