

**STATE OF NEW JERSEY
DEPARTMENT OF LAW AND PUBLIC SAFETY
DIVISION OF ALCOHOLIC BEVERAGE CONTROL**

IN THE MATTER OF THE EXTENSION)	
OF ALL 2014-2015 MUNICIPALLY)	SECOND AMENDED ORDER
ISSUED PLENARY RETAIL LICENSES)	AUTHORIZING EXTENSION OF 2014-
THROUGH FRIDAY, SEPTEMBER 18,)	2015 LICENSES THROUGH FRIDAY,
2015)	SEPTEMBER 18, 2015

BY THE DIRECTOR:

The Director of the Division of Alcoholic Beverage Control (the “Division”) has just been informed by the Division of Taxation that, due to unanticipated reasons, there are a significant number of licensees who have not received their Alcoholic Beverage Retail License Clearance Certificates (known as a “Tax Clearance Certificate”). For unanticipated reasons, this is problematic in light of the Director’s June 26, 2015 First Amended Order Authorizing Extension of 2014-2015 Licenses (“First Amended Order”), which required the holders of municipally-issued plenary retail liquor licenses (“retail licenses”) to, among other things, obtain a Tax Clearance Certificate from the Division of Taxation by June 30, 2015, or close their establishments.

To address this unforeseen problem, and to take into account that the Division is not issuing *Ad Interim* (“AI”) permits and that there is no other mechanism in place to allow licensees to stay open after June 30, 2015 while they resolve their tax issues with the Division of Taxation, the Director has determined to issue this Second Amended Order Authorizing extension of 2014-2015 Licenses (“Second Amended Order”). In consultation with the Division of Taxation and in order to prevent the closure of potentially hundreds of licensed establishments, the Director agrees to allow holders of retail licenses to continue to work diligently with the Division of Taxation to obtain their Tax Clearance Certificates by no later than **September 18, 2015** (the deadline established in the

original Order Authorizing Extension of 2014-2015 Licenses). Essentially, this Order will have the practical effect of nullifying the need for an AI permit until after September 18, 2015.

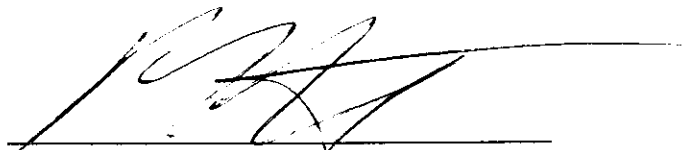
The majority of holders of retail licenses in the State of New Jersey have already completed the renewal process. However, given the significant number of retail licensees who have not been able to obtain a Tax Clearance Certificate and would be required to close absent the relief granted herein, the Director believes that the prudent course would be to allow these licensees to stay open while they resolve their tax issues. Without the relief provided herein, the State could face a potentially serious disruption in the sale, service and delivery of alcoholic beverages in this State.

Accordingly, it is on this 30 day of June, 2015,

ORDERED that no municipally-issued plenary retail licenses shall be extended under this Second Amended Order until and unless the licensee shall pay all municipal fees; and

IT IS FURTHER ORDERED that holders of retail licenses shall have until September 18, 2015 to obtain a Tax Clearance Certificate; and

IT IS FURTHER ORDERED that the Director may issue additional orders to clarify and address problems not anticipated by this Second Amended Order.

A handwritten signature in black ink, appearing to read 'M. Halfacre', is written over a horizontal line. The signature is stylized and extends to the right of the line.

MICHAEL I. HALFACRE
DIRECTOR