

**Drafted & Reviewed
By Legal Counsel**

s/AWCJR

**AMENDMENT IN THE NATURE OF A SUBSTITUTE TO BILL NO. 36-0083
Offered by Senator Kenneth L. Gittens**

Bill No. 36-0083 is amended by striking all the language after the enacting clause and inserting the following:

SECTION 1. The Director of the Virgin Islands Bureau of Internal Revenue ("the Director") shall, within 10 days after the effective date of this act, establish a 90-day amnesty period for the waiver of penalties and interest for all tax years, including: (1) penalties and interest on outstanding real property taxes; (2) penalties on payment of outstanding income taxes; and (3) penalties and interest on payment of outstanding gross receipt taxes.

SECTION 2. The Director shall waive the penalties and interest on outstanding taxes, as authorized under section 1 of this act, for any taxpayer who voluntarily: (1) files a tax return for each tax year for which an amnesty waiver is requested; and (2) pays the entire balance of the outstanding tax within the 90-day amnesty period.

SECTION 3. Taxpayers who paid penalties or interest within 60 days prior to the effective date of this act may apply for a credit against future tax liability.

SECTION 4. The Director shall publish information about the tax amnesty established by this act on the Bureau's website, on social media platforms, and in a newspaper of general circulation throughout the territory.

SECTION 5. Pursuant to the authority granted to the Lieutenant Governor under title 33 Virgin Islands Code, chapter 89, section 2494, the Lieutenant Governor shall waive all penalties and interest levied on outstanding real property taxes for a period of 90 days from the date of enactment of this act for taxes paid within the 90-day amnesty period.

SECTION 6. Within 30 days after the close of the amnesty period, the Director and the Lieutenant Governor shall submit a report to the Legislature detailing the number of taxpayers who participated, the amount of penalties and interest waived, and total tax revenues collected.

Amendment No. 36-490/August 8, 2025/AA