

No.	Island	Beneficiary	Category & Type of Business		Period of Incentives	Total Years of Incentives	Scholarship & Contribution Requirement	VIBE Territorial Scholarship Fund 29 V.I.C. § 708(m)	VI Department of Labor Contribution ) Act 7301 (10-27-2011)
1	STX	2400 Services, LLC***	IV*	DSB-Financial, management and consulting services to clients primarily focused in the lending business.	7/15/2021-7/14/2051	30	Beneficiary shall contribute a minimum of Fifty Thousand Dollars (\$50,000.00) annually to non-profit organizations, including educational institutions in the Territory that focus on education of local students and the well-being of U.S. Virgin Islands residents. Beneficiary shall contribute fifty percent (50%) of its minimum annual charitable contribution towards public school programs and initiatives.	\$3,000.00	\$2,500.00
2	STT	Air Ambulance Caribbean, Inc. d/b/a AeroMD	III	Healthcare and transportation services business providing air ambulance services, including medical and urgent care air transport. Beneficiary shall establish 24-hour emergency medical evacuation flight service from the U.S. Virgin Islands and other Caribbean islands primarily to destination in Puerto Rico and the mainland United States.	1/1/2016-12/31/2035	20	Beneficiary shall make a minimum annual charitable contribution of Thirty-seven Thousand Dollars (\$37,000.00) to charitable causes in the Territory commencing in the first full calendar year following the commencement of tax incentives, with annual increases of at least One Thousand Dollars (\$1,000.00). Effective January 1, 2020, Beneficiary shall make cash and in-kind contributions. No more than fifty percent (50%) of the contribution shall be in-kind. The valuation of the in-kind contribution shall be based on fair market value in accordance with the current Internal Revenue Service guidelines.	\$3,000.00	\$2,500.00
3	STT	Alpine Group USVI, LLC	IV*	DSB- Investment management, advisory and equity trading services.	3/2/2008-3/1/2018	10	Beneficiary shall make a minimum annual charitable contribution of One Hundred Thousand Dollars (\$100,000.00). Of this amount, at least Twenty-five Thousand Dollars (\$25,000) shall be contributed toward educational initiatives annually, including after school and summer school programs, school organization events and programs, and other similar activities. The remaining contribution amount will be directed toward local broad-based charities and causes, including those focused on women, children, family, animals, and the arts.	\$3,000.00	\$2,500.00
4	STX	Altisource Asset Management Corporations	IIA	DSB- Asset Management	2/1/2013-1/31/2043	30	The Beneficiary will make a minimum charitable contribution of Fifty Thousand U.S. Dollars (\$50,000), annually commencing in the first full benefit year. The Beneficiary will donate Three thousand U.S. Dollars (\$3,000) annually to the Territorial Scholarship Fund pursuant to Act No. 6842. Additionally, the Beneficiary will donate Ten Thousand U.S. Dollars (\$10,000) of its annual charitable contribution to public school programs and initiatives pursuant to Title 29 § 708(m). The remaining amount will be directed toward broad-based charitable causes including, but not limited to, educational programs, efforts and initiatives, children, women, family, and the arts.	\$3,000.00	\$2,500.00
5	STT	Amalie Global, Inc.	IV*	DSB-Providing a family office and financial and investment advisory and consulting services, business management services, including human resources and executive training, and back office and related services.	5/30/2014-5/29/2034	20	Beneficiary shall make a minimum charitable contribution of Two Hundred Thousand Dollars (\$200,000.00) annually toward broad-based charities in the U.S. Virgin Islands upon commencement of tax incentive benefits. Beneficiary, in its first year of operation, shall direct said Two Hundred Thousand Dollars (\$200,000.00) in contributions to the Children's Defense Fund, Freedom Schools Virgin Islands Program One Hundred Thousand Dollars (\$100,000.00), the Women's Coalition of St. Croix Fifty Thousand Dollars (\$50,000.00), and the Family Resource Center of St. Thomas Fifty Thousand Dollars (\$50,000.00)	\$3,000.00	\$2,500.00
6	STX	Atlantic Industries, Inc	II	Manufacture, premium window and door products	3/1/2008-2/28/2025	15	The Beneficiary will make a minimum charitable contribution of \$750.00 for the first two years, \$1,000.00 the next two years, and increase annually thereafter based on the profitability of the company.	No	N/A Incentives approved prior to enactment of Law

\*Formerly Category IIA; amended by Act 7651 (effective 10/13/2014)

\*\*Formerly Category II

\*\*\*On Temporary Suspension

DSB- Designated Service Business

SB- Small Business

No.	Island	Beneficiary	Category & Type of Business		Period of Incentives	Total Years of Incentives	Scholarship & Contribution Requirement	VIBE Territorial Scholarship Fund 29 V.I.C. § 708(m)	VI Department of Labor Contribution ) Act 7301 (10-27-2011)
7	STT	Barrier Holdings, LLC	IV	DSB-designated service business providing consulting, technology, venture capital and investment management services	1/1/2022-12/31/2041	20	Beneficiary shall contribute a minimum of Fifty Thousand Dollars (\$50,000.00) in the first full calendar year following the commencement of tax incentive benefits, with annual increases of Two Thousand Five Hundred Dollars (\$2,500.00) capped at Sixty Thousand Dollars (\$60,000.00) to charitable causes in the US Virgin Islands. Beneficiary, shall contribute Twenty Thousand Dollars (\$20,000.00) toward educational assistance, fifty percent (50%) of which shall be directed toward public school programs and initiatives and the remaining amount will be directed to a broad range of charitable organizations and programs in the U.S. Virgin Islands, such as education, family, children, women, sports, arts, and/or community revitalization.	\$3,000.00	\$2,500.00
8	STT	Bisoke, LLC	IV	DSB- Providing business and management consulting services, investment management and advisory services, family office services, and venture capital investment.	6/25/2020-6/24/2040	20	Beneficiary shall make a minimum contribution of One Hundred Twenty Thousand Dollars (\$120,000.00) to charitable causes in the USVI during the first month following the commencement of tax incentives. During the first year, contributions shall be directed to organizations providing family and children's services in the U.S. Virgin Islands, particularly those serving victims of domestic violence, and those seeking to provide high school dropouts with meaningful job skills.  During the second and subsequent years of tax incentives, Beneficiary shall contribute a minimum of Fifty Thousand Dollars (\$50,000.00) annually to charitable causes in the USVI, of which at least Ten Thousand Dollars (\$10,000.00) shall be contributed toward educational initiatives annually, including public school programs and initiatives. The remaining contribution amount shall be directed toward broad-based charitable causes in the USVI including organizations providing family and children's services and those seeking to provide meaningful job skills to the territory's youth.	\$3,000.00	\$2,500.00
9	STT	Black Diamond Advisors, LLLP	IIA	DSB-Asset Management	10/1/2022-9/30/2032	10	The Beneficiary will make a minimum charitable contribution of Fifty Thousand U.S. Dollars (\$50,000) during the first year of operation with a minimum annual increase of One Thousand U.S. Dollars (\$1,000) thereafter. The Beneficiary will donate Five Thousand U.S. Dollars (\$5,000) of its annual charitable contribution to public school programs and initiatives pursuant to Title 29 § 708(m). The Beneficiary will donate Three Thousand U.S. Dollars (\$3,000) of its annual charitable contribution to the Territorial Scholarship Fund pursuant to Act No. 6842. The remaining amount will be directed to a broad range of charitable organizations and programs in the U.S. Virgin Islands, such as education, family, the arts, and community events.	\$3,000.00	\$2,500.00
10	STT	Black Diamond Holdings, LLLP	IIA	DSB-Asset Management	1/1/2022-12/31/2031	9	The Beneficiary will make a minimum charitable contribution of Fifty Thousand U.S. Dollars (\$50,000) during the first year of operation with a minimum annual increase of One Thousand U.S. Dollars (\$1,000) thereafter. The Beneficiary will donate Five Thousand U.S. Dollars (\$5,000) of its annual charitable contribution to public school programs and initiatives pursuant to Title 29 § 708(m). The Beneficiary will donate Three Thousand U.S. Dollars (\$3,000) of its annual charitable contribution to the Territorial Scholarship Fund pursuant to Act No. 6842. The remaining amount will be directed to a broad range of charitable organizations and programs in the U.S. Virgin Islands, such as education, family, the arts, and community events.	\$3,000.00	\$2,500.00
11	STJ	Burt Global Holdings, LLC	IV*	DSB- providing financial services, business management and consulting services, investment management and advisory services, and technology development services	1/1/2022-12/31/2041	19	Beneficiary shall contribute a minimum of Fifty Thousand Dollars (\$50,000.00) in the first full calendar year following the commencement of tax incentives, with annual increases of ten percent (10%) up to the fifth year of incentives, after which the annual charitable contribution shall be capped at Seventy-five Thousand Dollars (\$75,000.00) starting in the sixth year of incentives. Of the overall annual contribution, Beneficiary shall contribute a minimum of Twenty Thousand Dollars (\$20,000.00) toward educational assistance, fifty percent (50%) of which shall be designated for public school programs and initiatives. The remaining amount shall be directed toward broad-based charitable causes in the U.S. Virgin Islands.	\$3,000.00	\$2,500.00
12		By-The-Sea Resort Properties, LLC	III	High-end boutique resort with amenities normally associated with a full service resort/hotel to be located in Botany Bay, St. Thomas, U.S. Virgin Islands	1/1/2022-12/31/2041	19	During Phases I and II, Beneficiary shall make a minimum annual contribution of Fifteen Thousand Dollars (\$15,000.00) to charitable causes in the Territory, through cash and in-kind contributions, commencing in the first full calendar year following the commencement of incentives. At the completion of Phase II, Beneficiary shall increase its minimum annual charitable contribution to Twenty Thousand Dollars (\$20,000.00) and at the completion of Phase III, Beneficiary shall increase its minimum annual charitable contribution to Thirty Thousand Dollars (\$30,000.00). No more than fifty percent (50%) of annual contributions shall be in-kind. The valuation of in-kind contributions shall be based on fair market value in accordance with Internal Revenue Service guidelines. Of the overall contributions, at least Five Thousand Dollars (\$5,000.00) shall be contributed toward educational initiatives annually, with the remaining contribution to be directed toward broad-based charitable causes in the USVI.	\$3,000.00	\$2,500.00

\*Formerly Category IIA; amended by Act 7651 (effective 10/13/2014)

\*\*Formerly Category II

\*\*\*On Temporary Suspension

DSB- Designated Service Business

SB- Small Business

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13	STX	Cane Bay Partners VI, LLLP	IIA	DSB-Management Consultant and Investment Services	7/1/2009-6/30/2029	20	The Beneficiary will make a minimum charitable contribution of Fifty Thousand U.S. Dollars (\$50,000) annually. The Beneficiary will donate Twenty-Five Thousand U.S. Dollars (\$25,000) of its contribution to educational assistance for public school programs and initiatives pursuant to Title 29 Virgin Islands Code § 708(m), and Three Thousand U.S. Dollars (\$3,000) annually will be contributed to the Territorial Scholarship Fund pursuant to Act No. 6842. The remaining amount will be directed towards local organizations, including local educational organizations and other nonprofit organizations providing services in the territory.	\$3,000	N/A Incentives approvedd priorto enactment of Law
14		Capture VI, LLC	IV*	DSB- Financial Management and consulting, business management and venture capital services. Beneficiary's client shall be located outside the U.S. Virgin Islands.	3/8/2022-3/7/2052	30	Beneficiary shall contribute a minimum of Thirty-five Thousand Dollars (\$35,000.00) annually to charitable causes in the U.S. Virgin Islands ("USVI" or "Territory") in the first full calendar year following the commencement of tax incentives,5 with annual increases of One Thousand Dollars (\$1,000.00), capped at Fifty Thousand Dollars (\$50,000.00). Pursuant to 29 V.I.C. §708(m), Beneficiary shall provide educational assistance to residents of the U.S. Virgin Islands and fifty-five percent (55%) of its annual educational assistance shall be made to the Department of Education for public school programs and initiatives. The remaining contribution amount shall be directed toward broadbased charitable causes of the U.S. Virgin Islands.	\$10,000.00	\$2,500.00
15	STX	Carambola Golf Club, LLC	III	Golf Course	1/1/2019-12/31/2028	9	Beneficiary shall make a minimum annual charitable contribution of Twenty-three Thousand Two Hundred Dollars (\$23,200.00) in cash contributions and Fifty-six Thousand Four Hundred Dollars (\$56,400.00) in in-kind contributions through golf fundraising events, youth golf instructional clinics, and free youth golf for a total of Seventy-nine Thousand Six Hundred Dollars (\$79,600.00) to charitable causes in the U.S. Virgin Islands. The valuation of in-kind contributions shall be based on fair market value in accordance with Internal Revenue Service guidelines.	\$3,000.00	\$2,500.00
16	STX	Carambola Zip Line, LLC	III	Recreation- Tourist attraction consisting of a zip line park	5/1/2019-4/30/2049	30	Beneficiary shall make the following charitable contributions: (1) a minimum of Five Thousand Dollars (\$5,000.00) annually through in-kind and direct contributions to the Queen Louise Home Golf Tournament and other endeavors of the orphanage; (2) a minimum of Five Thousand Dollars (\$5,000.00) annually in in-kind tours and services to Junior Achievement for students and volunteers; (3) a minimum of Five Thousand Dollars (\$5,000.00) in tours and training for public school students field trips and ecological programs; and (4) a minimum of Seven Thousand Dollars (\$7,000.00) in scholarship programs for hospitality programs to be conducted at the University of the Virgin Islands.	\$3,000.00	\$2,500.00
17	STT	Caribbean Associates, Inc.	III	Boutique Hotel/GuestHouse	8/1/2021 - 7/31/2031	10	Beneficiary shall make a minimum annual charitable contribution of Ten Thousand Dollars (\$10,000.00) annually to Uller F. Muller Elementary School on St. Thomas.	\$3,000.00	\$2,500.00
18	STX	Caribbean Cinemas of St. Croix, Inc.	III	Recreation Facility- State-of-the-art entertainment complex.	3/1/2017-3/31/2026	10	Beneficiary shall make a minimum annual in-kind and/or cash contribution of Ten Thousand Dollars (\$10,000.00) towards local charitable organizations and school programs and initiatives, including internships, in the U.S. Virgin Islands.	\$3,000.00	\$2,500.00
19	STX	Centripetal VI, LLLP	II & IV	Manufacturing Company & DSB- To develop, manufacture, and offer technical support for state-of-the-art cyber security solutions for customers across the globe. Beneficiary's clients shall be located outside the U.S. Virgin Islands	9/20/2021-9/19/2051	30	Beneficiary shall contribute a minimum of Fifty Thousand Dollars (\$50,000.00) annually to non-profit organizations, including educational institutions in the U.S. Virgin Islands ("USVI" or "Territory") that focus on education of local students and the well-being of U.S. Virgin Islands residents, with annual increases of Ten Thousand Dollars (\$10,000.00) in each of the first five (5) years of operations. Of the amount, Beneficiary shall contribute fifty percent (50%) toward public school programs and initiatives.	\$3,000.00	\$2,500.00

\*Formerly Category IIA; amended by Act 7651 (effective 10/13/2014)

\*\*Formerly Category II

\*\*\*On Temporary Suspension

DSB- Designated Service Business

SB- Small Business

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20	STT	CD Paradise Holdings, LLLP	IV*	DSB- Business management, advisory, consulting, and financial services to include treasury, human resources, insurance, third party administrator, marketing, and other related services.	1/1/2015-12/31/2034	20	Beneficiary shall make a minimum charitable contribution of Thirty-Seven Thousand Dollars (\$37,000.00) annually to charitable causes in the U.S. Virgin Islands commencing in the first full calendar year following the commencement of tax incentive benefits,4 with annual increases of One Thousand Five Hundred Dollars (\$1,500.00), up to a maximum of Sixty Thousand Dollars (\$60,000.00). The remaining contribution amount shall be directed towards broad based charitable causes and organizations in the U.S. Virgin Islands that help or provide support to women, children, families, sports, the community, and the arts as well as public and private school education programs, efforts and initiatives.	\$3,000.00	\$2,500.00
21	STX	Conlon & Co. USVI, LLP	IV*	Management and consulting services to clients located outside the U.S. Virgin Islands ("USVI").	1/1/2023-12/31/2052	29	Beneficiary shall contribute a minimum of Thirty Thousand Dollars (\$30,000.00) annually to charitable causes in the USVI in the first twelve months following the commencement of tax incentives with annual increases of Five Thousand Dollars (\$5,000.00), capped at Fifty Thousand Dollars (\$50,000.00). Pursuant to 29 V.I.C. § 708(m), Beneficiary shall provide educational assistance to residents of the U.S. Virgin Islands and at least fifty- five percent (55%) of its annual educational assistance shall be made to the Virgin Islands Department of Education for public school programs and initiatives. The remaining contribution amount shall be directed toward broad-based charitable causes of the USVI.	\$10,000.00	\$2,500.00
22	STT	Coral World (V.I.), Inc.	III	Marine park recreation facility. Amenities at the facility include an undersea observatory and marine park with aquarium exhibits.	1/1/2016-12/31/2032	16	Beneficiary shall make in-kind charitable contributions of a minimum of Thirty Thousand Dollars (\$30,000.00) annually in free educational visits and complimentary and discounted admissions to residents and community organizations in the U.S. Virgin Islands and for the use of its facilities to charitable organizations for fundraising events at a substantially reduced rates.	\$3,000.00	\$2,500.00
23	STT	CREF3 USVI Hotel Owner, Inc.	III*	Hotel/guesthouse business, including ancillary activities normally associated with a full service hotel.	2/15/2015-12/31/2019	4	Beneficiary shall make a minimum annual charitable contribution of Ninety Thousand Dollars (\$90,000.00) in philanthropic donations and in-kind (room discounts, food and beverage discounts, comped materials, function space, and/or employee performance at functions held at the Resort for charitable organizations) contributions annually to charitable causes in the USVI, commencing January 1, 2018.  Of this amount, a minimum of Thirty Thousand Dollars (\$30,000.00) will be directed toward educational assistance pursuant to 29 V.I.C. § 708(m). The remaining Sixty Thousand Dollars (\$60,000.00) will be directed (either as cash and/or in-kind contributions) toward broad-based local charitable causes, including tourism, community, children, education, family, religion, women, the arts, animals, etc. No more than fifty percent (50%) of the overall contribution shall be in-kind. The valuation of in-kind benefits shall be based on fair market value in accordance with Internal Revenue Service guidelines.	\$3,000.00	\$2,500.00
24	STX	Davis Bay, LLC	III	Full service resort hotel. Beneficiary shall also engage in the operation of other ancillary activities normally associated with a full service resort hotel.	7/5/19-7/31/45	26	Beneficiary shall make a minimum contribution of Fifty Thousand Dollars (\$50,000.00) annually to the hospitality industry. Beneficiary shall make a contribution to the St. Croix Career and Technical Education Center, Academy of Hospitality and Tourism ("Academy") through the Virgin Islands Department of Education in an annual aggregate amount of Twenty-Five Thousand Dollars (\$25,000.00). In the event said Academy ceases to exist, Beneficiary shall make its charitable contribution to a similar hospitality program approved by VIEDC. Beneficiary shall also make contributions to certain Virgin Islands youth athletic organizations in an annual aggregate amount of Twenty-five Thousand Dollars (\$25,000.00).	\$3,00.00	\$2,500.00
25	STX	DIAM Management, Inc.	IIA	DSB -Financial and Management consulting and advisory services	1/1/2013-12/31/2032	20	The Beneficiary will make a minimum charitable contribution of Fifty Thousand U.S. Dollars (\$50,000), annually. The Beneficiary will donate Three Thousand U.S. Dollars (\$3,000) annually to the Territorial Scholarship Fund pursuant to Act No. 6842. Additionally, the Beneficiary will donate Seventeen Thousand U.S. Dollars (\$17,000) of its annual charitable contribution to public school programs and initiatives pursuant to Title 29 § 708(m). The remaining amount will be directed toward charitable causes supporting local broad-based charities, and charitable causes including, but not limited to those focused on education, community revitalization, family, religion, women, the arts, and animals.	\$3,00.00	\$2,500.00

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SB- Small Business

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26	STT	Digital Lending Innovation, Inc.	IV*	DSB- Providing financial consulting and technology consulting and velopment services to clients, including clients serving the mortgage lending and fiancial industries.	1/1/2022-12/31/2041	19	Beneficiary shall contribute a minimum of Thirty-five Thousand Dollars (\$35,000.00) to charitable causes in the Territory in the first full calendar year following the commencement of tax incentives <sup>5</sup> with annual increases of Two Thousand Five Hundred Dollars (\$2,500.00), capped at Fifty Thousand Dollars (\$50,000.00). Of the overall amount, Beneficiary shall contribute at least Ten Thousand Dollars (\$10,000.00) annually toward educational initiatives, fifty-five percent (55%) of which must be made to the Virgin Islands Department of Education for public school programs and initiatives. The remaining amount shall be directed toward broad-based charitable causes of the U.S. Virgin Islands.	\$10,000.00	\$2,500.00
27	STT	Discover Fund Management, LLLP	IV*	DSB-Financial Service - family office services, investment management and advisory services for micro-cap public company investors.	1/1/2015-12/31/2034	20	The Beneficiary shall make a minimum charitable contribution of Fifty Thousand Dollars (\$50,000.00) to charitable causes in the first full year following the commencement of benefits with an annual increase of Two Thousand Five Hundred Dollars (\$2,500.00) thereafter. The Beneficiary shall donate Fifteen Thousand Dollars (\$15,000.00) of its contribution to educational assistance in the U.S. Virgin Islands, of which 50% shall be made towards public school programs and initiatives, including after school programs, summer programs and alternative education programs, and a minimum of Three Thousand Dollars (\$3,000.00) annually to the Board of Education to be placed in the Territorial Scholarship Fund and used in accordance with the purpose of the fund pursuant to 29 V.I.C. § 708(m). The remaining amount shall be directed to charitable causes and organizations in the U.S. Virgin Islands with a focus on education. However, contributions may also be made to charities focusing on women and children, the arts, the environment, animal welfare, and community revitalization.	\$3,000.00	\$2,500.00
28	STT	Eight Tower Group, LLC	IV	DSB -Financial analysis, operational set-ups and transformation, performance optimization, advisory and consulting and support services for investment managers and fund groups.	5/1/2021 - 4/30/2041	20	Beneficiary shall contribute a minimum of Twenty-Five Thousand Dollars (\$25,000.00) annually to eductaional assistance, including local organizations that focus on public school programs and initiatives in the US Virgin Islands, a minimum of an additional Twenty-Five Thousand Dollars (\$25,000.00) annually to other non-profit organizations in the US Virgin Islands.	\$3,000.00	\$2,500.00
29	STT	Emerald Beach Corporation	II	Hotel	12/31/2018-10/30/2032	10	Beneficiary shall make a minimum charitable contribution of Thirty-seven Thousand Dollars (\$37,000.00) annually to United States Virgin Islands charitable organizations assisting the homeless, such as Bethlehem House Shelter for the Homeless, Inc. and will contribute Three Thousand Dollars (\$3,000.00) annually to the Territorial Scholarship Fund.	\$3,000.00	\$2,500.00
30	STX	Evolve USVI, LLC	III**	Condominium/Hotel and other ancillary activities normally associated with a full-service hotel.	1/1/2018-12/31/2047	30	Beneficiary shall contribute Five Thousand Dollars (\$5,000.00) annually to Junior Achievement of the Virgin Islands ("Junior Achievement") for students and volunteers for the development and creation of more entrepreneurs in the Territory, especially in the tourism and hospitality industries. In the event Junior Achievement ceases to exist or operate, Beneficiary shall make its charitable contribution to similar entities or programs approved by VIEDC.	\$3,000.00	\$2,500.00
31	STX	GCI Management, LLC	IIA	DSB-Investment and advisory services including Financial Management	1/1/2011-12/31/2040	30	The Beneficiary will make a minimum charitable contribution of Fifty Thousand Dollars (\$50,000.00) annually to local organizations, including various educational institutions. Such contribution shall be escalated 5% annually. Assistance to educational institutions will be in the form of need based scholarships to students in order to provide access to educational opportunities for Virgin Islanders who otherwise may not have access to such opportunities. A minimum of 50% of those scholarship funds will be directed towards public educational institutions pursuant to 29 V.J.C. § 708(m). The Beneficiary will donate Three Thousand Dollars (\$3,000.00) annually to the Territorial Scholarship Fund pursuant to 2006 V.1. Sess. Laws 6842.	\$3,000.00	\$2,500.00

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32	STJ	GGM Goup, LLC	IV*	DSB- Providing financial advisory services; process, physical distribution and logistics; business management and consulting services; family office; and back office solutions.	1/14/2021-1/14/2041	20	Beneficiary shall contribute a minimum of Fifty Thousand Dollars (\$50,000.00) annually to charitable causes in the U.S. Virgin Islands commencing in the first full calendar year following the commencement of tax incentives.4 Of the overall amount, at least Ten Thousand Dollars (\$10,000.00) shall be contributed toward educational initiatives annually, of which fifty percent (50%) shall be contributed toward public school programs and initiatives. The remaining contribution amount shall be directed toward broad-based charitable causes in the USVI.	\$3,000.00	\$2,500.00
33	STX	Global Associates Management, LLC	IV*	DSB/SB- Business Management, consulting and financial advisory services	1/1/2019-12/31/2033	15	Beneficiary shall make a minimum annual charitable contribution of Ten Thousand Dollars (\$10,000) annually to charitable causes in the Territory , commencing in the first full calendar year following the commencement of benefits, that is, in the twelve months following the commencement of benefits. The remaining contribution amount shall be directed toward broad-based charitable causes in the United States Virgin Islands, to include contributions to the St. Croix Foundation.  Of the overall charitable contribution amount, at least One Thousand Dollars (\$1,000) shall be directed toward educational initiatives annually, including public school programs and initiatives.	N/A - SBP	\$2,500.00
34	STT	Global Medchoices Group, LLC ***	IV*	DSB- Providing business management, consulting, and investment management services, private merchant banking, and back office services to its clients within the health care and medical tourism industries.	1/1/2019-12/31/2038	20	Beneficiary shall make a minimum annual charitable contribution of Twenty-Four Thousand Five Hundred Dollars (\$24,500.00) commencing in the first full calendar year following the commencement of tax incentives. Beneficiary shall donate Nine Thousand Dollars (\$9,000.00) of its annual charitable contribution to public school programs and initiatives, including after-school and summer programs, and programs and events affecting public school students pursuant to 29 V.I.C. § 708(m). The remaining contribution amount shall be directed toward broad-based charitable causes in the U.S. Virgin Islands including education, children, women, family, sports, the arts, and community.	\$3,000.00	\$2,500.00
35	STT	Goddard Catering Group, (St. Thomas), Inc.	II	Airline Catering which provides airline catering services to Cyril E. King Airport.	7/1/2013-10/1/2028	10	Beneficiary shall make a minimum contribution of Five Thousand Dollars (\$5,000.00) annually to the University of the Virgin Islands to be used for scholarship to students.	\$3,000.00	\$2,500.00
36	STX	Gold Coast Yachts, Inc.	II	Yacht manufacturing facility, which designs and manufactures composite multihull vessels including commercial sailing catamarans, custom sailing catamaran yachts, wave piercing power catamarans, and displacement power catamarans on St. Croix, U.S. Virgin Islands.	8/31/2016-8/30/2026	20	Beneficiary shall make a minimum annual charitable contribution of Ten Thousand Dollars (\$10,000.00) to provide boat manufacturing and related craft skills training to U.S. Virgin Islands students and residents.	\$3,000.00	\$2,500.00
37	STX	Grapetree Shores, Inc. d/b/a Divi Carina Bay Resort	III**	Full-service hotel/guesthouse and other ancillary activities normally associated with a full-service hotel.	2/1/1999-12/31/2027	28	Beneficiary shall make a minimum annual charitable contribution of Twenty-five Thousand Dollars (\$25,000.00) in cash and/or in-kind to local broad-based charitable causes and organizations commencing as of the effective date of commencement of benefits. Beneficiary shall donate Five Thousand Dollars (\$5,000.00) of its annual charitable contribution in cash and/or in-kind toward education for public school programs and initiatives pursuant to 29 V.I.C. § 708(m).	\$3,000.00	\$2,500.00

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DSB- Designated Service Business

SB- Small Business

No.	Island	Beneficiary	Category & Type of Business		Period of Incentives	Total Years of Incentives	Scholarship & Contribution Requirement	VIBE Territorial Scholarship Fund 29 V.I.C. § 708(m)	VI Department of Labor Contribution ) Act 7301 (10-27-2011)
38	STX	Greenleaf VI II, Inc.	IV*	DSB- Provides business and management and consulting and investment management and advisory services.	1/1/2019-12/31/2033	15	Beneficiary shall make a minimum annual contribution of One Hundred Seven Thousand Dollars (\$107,000.00). The funds shall be directed toward broad-based community and charitable organizations throughout the U.S. Virgin Islands including but not limited to those focused on children, women, education, health, animals and the community. Beneficiary shall contribute Ten Thousand Dollars (\$10,000.00) annually toward public school programs and initiatives, including after-school and summer programs, and programs and events affecting public school students in accordance with 29 V.I.C. § 708 (m).	\$3,000.00	\$2,500.00
39	STT	Harborside Corporation d/b/a Bolongo Bay Beach Resort	II	Hotel/guesthouse	6/1/2013-9/30/2023	10	The Beneficiary shall commit to a minimum charitable contribution of Twenty Thousand Dollars (\$20,000.00) annually, under its VIEDC Certificate, commencing in the first full year of benefits. Of that amount, Three Thousand Dollars (\$3,000.00) shall be directed towards educational programs, including those related to public schools, vocational programs, and after school and summer programs. A minimum of Three Thousand Dollars (\$3,000.00) shall be contributed annually to the Board of Education to be placed in the Territorial Scholarship Fund and used in accordance with the purpose of the fund, pursuant to 29 V.I.C. § 708(m). The Beneficiary shall direct the remaining amount of the overall charitable contribution towards broad based U.S. Virgin Islands charities, organizations, and charitable causes and events in the form of cash or in-kind contributions, including but not limited to complimentary room nights, restaurant vouchers, water activity vouchers, event hosting, use of conference facilities, and donated food, tables, chairs, tents.	\$3,000.00	\$2,500.00
40	STT	Haven Development, LLC	III	Upper-midscale, limited-service hotel in downtown Charlotte Amalie, St. Thomas. Beneficiary may contract with a third-party company to manage hotel operations.	7/1/2023-6/30/2043	20	Beneficiary shall contribute a minimum of Fifty Thousand Dollars (\$50,000.00) annually to local charities that directly affect residents of the Virgin Islands. Of the overall charitable contribution, a minimum of Twenty Thousand Dollars (\$20,000.00) annually shall be contributed toward educational assistance to residents of the U.S. Virgin Islands and at least fifty-five percent (55%) of said educational assistance shall be made to the Virgin Islands Department of Education for public school programs and initiatives, pursuant to 29 V.I.C. § 708(m).	\$3,000.00	\$2,500.00
41	STT	Heavy Materials, LLC	II	Manufactures and aggregates sand through open surface. Produces and sells cement blocks, soil cement and ready-mix concrete	1/1/2016-12/31/2030	14	Beneficiary shall make a minimum annual charitable contribution of Two Hundred Forty Thousand Dollars (\$240,000.00) to broad USVI charitable organizations and causes, to include children, women, education, sports and family. The funds shall be directed towards organizations and causes such as but not limited to the Children's Defend Fund, My Brother's Workshop, the St. Croix Womens Shelter, The Family Resource Center and mnthly contributions to school programs, youth activities and sports team.	\$3,000.00	\$2,500.00
42	STX	Hibiscus Beach, LLC d/b/a Hibiscus Beach Hotel	III	Hotel/guest house with amenities normally associates with a boutique hotel on the island of St. Croix.	1/1/2023-12/31/2052	29	Beneficiary shall contribute a minimum of Twenty Thousand Dollars (\$20,000.00) annually to charitable causes in the U.S. Virgin Islands through cash or in-kind contributions, commencing in the first full calendar year following the commencement of tax incentives,5 with annual increases of One Thousand Five Hundred Dollars (\$1,500.00), capped at Forty Thousand Dollars (\$40,000.00). Pursuant to 29 V.1.C. § 708(m), Beneficiary shall provide educational assistance to residents of the USVI and at least fifty-five percent (55%) of its annual educational assistance shall be made in cash or in-kind to the Virgin Islands Department of Education for public school programs and initiatives. The remaining amount shall be directed toward broad-based charitable causes of the USVI in cash or in-kind.  No more than fifty percent (50%) of charitable contributions shall be provided as in-kind. The valuation of the in-kind contribution shall be based on fair market value in accordance with Internal Revenue Service guidelines.	\$3,000.00	\$2,500.00
43	STT	IGY-AYH ST. Thomas Holdings, LLC d/b/a American Yacht Harbor	II & III	Commercial real estate and marina facility on St. Thomas known as American Yacht Harbor ("AYH Marina") which leases boat slips and tenant occupied marine and related facilities.	3/8/2015-10/31/2027	10	Beneficiary shall make a minimum annual charitable contribution of Thirty-four Thousand Five Hundred Dollars (\$34,500.00) per year. No more than fifty percent (50%) of the contributions shall be made in in-kind donations. The valuation of in-kind donations shall be based on "fair market value" in accordance with the Internal Revenue guidelines even if the value of the in kind donation is not deductible for tax purposes on Beneficiary's tax return.	\$3,000.00	\$2,500.00

\*Formerly Category IIA; amended by Act 7651 (effective 10/13/2014)

\*\*Formerly Category II

\*\*\*On Temporary Suspension

DSB- Designated Service Business

SB- Small Business

No.	Island	Beneficiary	Category & Type of Business	Period of Incentives	Total Years of Incentives	Scholarship & Contribution Requirement	VIBE Territorial Scholarship Fund 29 V.I.C. § 708(m)	VI Department of Labor Contribution ) Act 7301 (10-27-2011)	
44	STX	Inner Circle Logistics, Inc. d/b/a ICGroup and ICLogistics	IV	DSB- Providing management advisory services with respect to sales, advertising and marketing direction, management and consulting services.	9/1/2019-8/31/2029	10	Beneficiary shall make a minimum annual charitable contribution of Fifty Thousand Dollars (\$50,000.00) during its first year of operation with annual increases of Five Thousand Dollars (\$5,000.00) thereafter. Beneficiary has established fiduciary fund with the St. Croix Foundation to support specific projects on St. Croix. These projects include a focus on local rainforest sustainability and small craft sailing and building in St. Croix. Beneficiary shall also partner with the University of the Virgin Islands Research and Technology Park on St. Croix.	\$3,000.00	N/A Incentives approved prior to enactment of Law.
45	STT	International Capital and Management Company, LLC	IV*	DSB- Providing business consulting and management services, construction management and advisory services, investment management and reporting services, accounting and private merchant banking services and private merchant banking services, and operation of a corporate university known as the Center for Learning.	6/16/2013-6/15/2033	20	The Beneficiary shall make a minimum charitable contribution of Sixty Thousand Dollars (\$60,000.00) annually to charitable causes in the U.S. Virgin Islands, with the first contribution under the extended Certificate occurring in 2014. Of that amount, a minimum of Thirty-Five Thousand Dollars (\$35,000.00) shall be directed to public school programs and initiatives, including after-school programs, summer programs, and school organization endeavors; and a minimum of Three Thousand Dollars (\$3,000.00) shall be contributed annually to the Territorial Scholarship Fund and used in accordance with the purpose of the fund pursuant to 29 V.I.C. § 708(m). The Beneficiary shall direct the remaining amount of the overall charitable contribution towards broad based charitable causes related to health, community, children, education, family, religion, women, the arts, and animals. In-kind contributions reflected in costs borne in the process of planning and conducting community events, such as Jazz in the Park and donations of medical equipment shall count towards satisfaction of the Beneficiary's minimum charitable contribution.	\$3,000.00	\$2,500.00
46	STX	International Private Bank, LLC f/n/a Generation International Asset Management Company, LLC	V	IFSE- Providing financial and merchant banking services as well as merchant banking, finance, private equity, asset management, trust services, investment services and commercial leasing and lending services, among other activities.	8/15/17-8/14/47	30	Beneficiary shall make a minimum annual charitable contribution of Fifty Thousand Dollars (\$50,000.00). Beneficiary shall, on an annual basis, make a determination as to which charities are most in need of assistance and make distributions accordingly. Beneficiary's contribution to local non-profit organization shall assist in meeting the financial needs of charities that benefit the local community of the U.S. Virgin Islands.  Beneficiary shall pay a minimum of Ten Thousand Dollars (\$10,000.00) annually to the U.S. Virgin Islands Board of Education to be used exclusively as funding for Territorial scholarships pursuant to 9 V.I.C. § 736(c).	\$10,000.00	N/A- IFSE
47	STT	Island Roads Corporation	II	Providing asphalt manufacturing sales, delivery and placement.	7/1/2021 - 6/30/2031	10	Beneficiary shall make a minimum charitable contribution of Thirty Thousand Dollars (\$30,000.00) annually in monetary and/or in-kind contributions to charitable causes in the US Virgin Islands to be made no more than fifty percent (50%) as in-kind contributions. The valuation of in-kind contributions shall be based on fair market value in accordance with IRS Guidelines.	\$3,000.00	\$2,500.00
48	STX	Kazi Management St. Croix, LLC	IIA	DSB-Management, Consulting & Investment Advisory	6/1/2010-5/31/2040	30	The Beneficiary will make a minimum charitable contribution of One Hundred Thousand U.S. Dollars (\$100,000) during the first year of benefits with annual contributions in subsequent years equal to the lesser of Forty Thousand U.S. Dollars (\$40,000) or two percent (2%) of the prior year's pretax income to local charities and/or community organizations. The Beneficiary will donate Fifty Thousand U.S. dollars (\$50,000) of its initial contribution to public school programs and initiatives, Three Thousand U.S. dollars (\$3,000) annually will be contributed to the Territorial Scholarship Fund, and the remaining Forty-Seven Thousand U.S. dollars (\$47,000) will be directed to organizations that advance the interests of youth, education and East Indian culture and community.	\$3,000.00	N/A Incentives approved prior to enactment of Law
49	STJ	Lawrence Moskowitz CLU LTD	IV	DSB-Providing financial planning to high network individuals, companies and charities located outside the USVI	12/15/2018-12/14/2038	20	Beneficiary shall make a minimum contribution of Twenty-five Thousand Dollars (\$25,000.00) annually as follows: Seven Thousand Dollars (\$7,000.00) to the Gift Hill School, School of the Arts; Fifteen Thousand Dollars (\$15,000.00) to the University of the Virgins Islands for the USVI Medical School; and Three Thousand Dollars (\$3,000.00) to public school programs and initiatives.	\$3,000.00	\$2,500.00

\*Formerly Category IIA; amended by Act 7651 (effective 10/13/2014)

\*\*Formerly Category II

\*\*\*On Temporary Suspension

DSB- Designated Service Business

SB- Small Business



No.	Island	Beneficiary	Category & Type of Business	Period of Incentives	Total Years of Incentives	Scholarship & Contribution Requirement	VIBE Territorial Scholarship Fund 29 V.I.C. § 708(m)	VI Department of Labor Contribution ) Act 7301 (10-27-2011)
50	STX	Leatherback Brewing Company, LLC	II Craft brewery on St. Croix to produce, can and distribute craft beer throughout the United States Virgin Islands, Caribbean, and in the eastern and southern regions of the United States. Beneficiary shall also provide an affiliated tasting room, which will allow for the sampling of the flavors of beer produced.	9/1/2018-8/31/2048	30	Beneficiary shall make a minimum annual charitable contribution of Ten Thousand Dollars (\$10,000.00) including cash and in-kind donations to not-for-profit organizations in the U.S. Virgin Islands that support the general welfare of the community. In-kind contributions shall be limited to no more than fifty percent (50%) of the charitable contributions. The valuation of in-kind benefits shall be based on fair market value in accordance with Internal Revenue Service guidelines.	\$3,000.00	\$2,500.00
51	STX	Liberty Medical Development, LLC	III Healthcare facility providing medical tourism and services comprised of out-patient surgical procedures in Orthopedics, Ophthalmology, Ear/Nose/Throat ("ENT") Pain Management, Urology, General Surgery, Podiatry, Gastroenterology, and Reconstructive/Facial Plastic and Cosmetic Surgery.	1/1/2019-12/31/2038	20	Beneficiary shall pay a minimum annual charitable contribution of Five Thousand Dollars (\$5,000.00) to charitable causes in the U.S. Virgin Islands commencing in the first year (i.e., within twelve months) following the commencement of tax incentive benefits. Said charitable contribution shall increase to Seven Thousand dollars (\$7,000.00) commencing in year three (3). Five Thousand Dollars (\$5,000.00) of its charitable contribution shall be directed towards the Ten for Ten Scholarship Program ("Ten for Ten Program") administered by Comprehensive Orthopedics, P.L.L.C. In the event the Ten for Ten Program ceases to exist or operate, Beneficiary shall make its charitable contribution to a similar program approved by VIEDC.	\$3,000.00	\$2,500.00
52	STT	Lotus Holdings, LLC	IV* DSB- Providing family office services, investment management and consulting services, venture capital management and investment, business management and consulting services to its clients located outside the U.S. Virgin Islands.	12/12/2021-12/11/2041	20	Beneficiary shall contribute a minimum of Forty Thousand Dollars (\$40,000.00) to charitable causes annually in the first full calendar year following the commencement of incentives. Pursuant to 29 V.I.C. § 708(m), Ten Thousand Dollars (\$10,000.00) of Applicant/Beneficiary's contribution shall be designated for public school programs and initiatives. The remaining contributions shall be directed toward broad-based charities that benefit the USVI community.	\$3,000.00	\$2,500.00
53	STT	Margaritaville Vacation Club by Wyndham, Inc.	III** Timeshare Resort	1/1/2007-6/30/2034	20	Beneficiary shall make a minimum annual charitable contribution of Fifteen Thousand Dollars (\$15,000.00) annually to Virgin Islands educational programs. Beneficiary shall make an additional contribution of Seven Thousand Dollars (\$7,000.00) annually to the Territorial Scholarship Fund pursuant to 29 V.I.C. § 708(m). Beneficiary shall provide two (2) annual scholarships in the amount of Ten Thousand Dollars (\$10,000.00) to graduating seniors (at least one whom must be graduating from a Virgin Islands public high school) who have been accepted to a college or university and are pursuing a business degree or a course of study leading to a degree in the hospitality industry.	\$7,000.00	\$2,500.00
54	STT	Maritain, LLC	IV* DSB- Providing financial management, general administrative services and family office services. All of Beneficiary's clients shall be located outside the U.S. Virgin Islands ("USVI").	1/1/2023-12/31/2042	19	Beneficiary shall contribute a minimum of Thirty Thousand Dollars (\$30,000.00) annually to charitable causes in the USVI commencing in the first full calendar year following the commencement of tax incentives, with annual increases of Two Thousand Five Hundred Dollars (\$2,500.00), capped at Fifty Thousand Dollars (\$50,000.00). Pursuant to 29 V.I.C. § 708(m), Beneficiary shall provide educational assistance to residents of the USVI and at least fifty-five percent (55%) of its annual educational assistance shall be made to the Virgin Islands Department of Education for public school programs and initiatives. The remaining contribution amount shall be directed toward broad-based charitable causes of the USVI.	\$10,000.00	\$2,500.00

\*Formerly Category IIA; amended by Act 7651 (effective 10/13/2014)

\*\*Formerly Category II

\*\*\*On Temporary Suspension

DSB- Designated Service Business

SB- Small Business

No.	Island	Beneficiary	Category & Type of Business	Period of Incentives	Total Years of Incentives	Scholarship & Contribution Requirement	VIBE Territorial Scholarship Fund 29 V.I.C. § 708(m)	VI Department of Labor Contribution ) Act 7301 (10-27-2011)	
55	STT	Marriott Ownership Resorts(St. Thomas), Inc	III	Full service hotel/guesthouse business for the operation of the Cove, a vacaton (time-share) resort and other ancillary activities normally associated with a hotel	1/1/2014-12/31/2026	10	Beneficiary shall make a minimum annual charitable contribution of One Hundred Thousand Dollars (\$100,000.00) in cash and in-kind contributions. Beneficiary shall contribute no more than fifty percent (50%) of its contributions through in-kind donations. The valuation of in-kind contributions shall be based on fair market value in accordance with Internal Revenue Service guidelines.  Of the overall charitable contribution amount, Thirty Thousand Dollars (\$30,000.00) shall be directed toward educational assistance, including public schools, vocational programs, after school, summer programs, and school organizations and events. The remaining amount shall be directed toward broad-based u.s. virgin Islands charities, organizations and charitable causes and events. Beneficiary shall contribute no more than fifty percent (50%) of its charitable contributions through in-kind donations. Inkind donations shall include, but not limited to complimentary room nights, restaurant vouchers, water activity vouchers, event hosting, and donated food, tables, chairs, and tents.	\$3,000.00	\$2,500.00
56	STX	Neighborhood Establishment, LLC	III & IV	Hotel/guesthouse providing management of two (2) affiliated full-service hotels with ancillary activies normally associated with hotels at two (2) locations on the island of St. Croix, and a desginated service business providing business management and consulting services. Specifically, Beneficiary shall provide property acquisition services, design construction management services, asset management services, private equity investment, management consulting, and business operating services.	1/12019-12/31/48	30	Beneficiary shall make a minimum annual charitable contribution of Thirty Thousand Dollars (\$30,000.00), with annual increases of One Thousand Dollars (\$1,000.00), to charitable causes in the U.S. Virgin Islands to be made fifty percent (50%) in cash and fifty percent (50%) as in-kind contributions. The valuation of in-kind contributions shall be based on fair market value in accordance with Internal Revenue Service guidelines.  Of the overall charitable contribution amount, at least Ten Thousand Dollars (\$10,000.00) shall be contributed toward educational initiatives annually. Beneficiary shall contribute no more than fifty percent (50%) percent of its educational initiative contributions through in-kind donations, In-kind contributions toward educational initiatives will include, but are not limited to room discounts, food and beverage discounts, comped materials, inventory donations, function space, and/or employee performance at functions held at Beneficiary's facilities benefiting USVI students and/or educational institutions.	\$3,000.00	\$2,500.00
57	STT	Neltjeberg Bay Enterprises, LLC	IIA	DSB-Merchant Banking & Business Consulting	1/1/2012-12/31/2021	10	The Beneficiary will donate a minimum of Fifty Thousand U.S. Dollars (\$50,000) to charitable organizations to benefit the youth of the United States Virgin Islands. Pursuant to Title 29 V.I.C. Section 708 (m) the Beneficiary is required to donate fifty percent (50%) of its annual educational charitable contribution to public school programs and initiatives. The remaining amount of The Beneficiary's contribution will be to initiate two programs, the first program will be a 501 ( c )3 nonprofit organization operation in the U.S. Virgin Islands teaching fishing and boating skills to young people. The second program will be establishing a 12 and under youth basketball team to represent the United States Virgin Islands in the International Small Fry Basketball Associatiob which was founded in 1968. Additionally, the Beneficiary will donate Three Thousand U.S. Dollars (\$3,000) annually to the Territorial Scholarship Fund.	\$3,000.00	\$2,500.00
58	STT	Northside Ventures, LLC	IV*	SB/DSB- Providing a full range of management and consulting, fundraising and advisory services to clients, with a focus on venture capital funds that specialize in late-stage and growth equity investments in high-tech companies.	1/1/2024-12/31/2033	9	Beneficiary shall contribute a minimum of Five Thousand Dollars (\$5,000.00) annually in cash and/or in-kind to charitable causes in the Territory, commencing in the first full calendar year following the commencement of incentives. Of the overall amount, at least One Thousand Five Hundred Dollars (\$1,500.00) shall be contributed toward educational initiatives annually, including public school programs and initiatives. The remaining contribution amount shall be directed toward broad-based charitable causes in the USVI. No more than fifty percent (50%) of the contribution shall be made in-kind. The valuation of the in-kind contribution shall be based on fair market value in accordance with Internal Revenue Service guidelines.	N/A - SBP	\$2,500.00
59	STJ	Octavia Consulting Group, LLC	IV*	Providing business management and consulting services to include marketing, staffing, bookkeeping, back office, and administrative services.	1/1/2023-12/31/2042	19	Beneficiary shall contribute a minimum of Thirty-five Thousand Dollars (\$35,000.00) annually to charitable causes in the U.S. Virgin Islands commencing in the first full calendar year following the commencement of incentives.6 This amount shall be increased by One Thousand Dollars (\$1,000.00) annually and capped at Fifty Thousand Dollars (\$50,000.00). Pursuant to 29 V.I.C. § 708(m), Beneficiary shall provide educational assistance to residents of the U.S. Virgin Islands and fifty-five percent (55%) of its annual educational assistance shall be made to the Department of Education for public school programs and initiatives. The remaining contribution amount shall be directed toward broad-based charitable causes in the USVI.	\$10,000.00	\$2,500.00

\*Formerly Category IIA; amended by Act 7651 (effective 10/13/2014)

\*\*Formerly Category II

\*\*\*On Temporary Suspension

DSB- Designated Service Business

SB- Small Business

No.	Island	Beneficiary	Category & Type of Business		Period of Incentives	Total Years of Incentives	Scholarship & Contribution Requirement	VIBE Territorial Scholarship Fund 29 V.I.C. § 708(m)	VI Department of Labor Contribution ) Act 7301 (10-27-2011)
60	STX	Ocwen Mortgage Servicing, Inc.	IIA	DSB-Management & Consulting; call center	10/1/2012-9/30/2042	30	The Beneficiary will make a minimum charitable contribution of One Hundred Twenty-Five Thousand U.S. Dollars (\$125,000), annually commencing in the first full benefit year. The Beneficiary will donate Three Thousand U.S. Dollars (\$3,000) annually to the Territorial Scholarship Fund pursuant to Act No. 6842. Additionally, the Beneficiary will donate Thirty Thousand U.S. Dollars (\$30,000) of its annual charitable contribution to public school programs and initiatives pursuant to Title 29 §708(m). The remaining amount will be directed toward broad-based charitable causes including, but not limited to, educational programs, efforts and initiatives, children, women, family, and the arts.	\$3,000.00	\$2,500.00
61	STT	Perfected Claims, LLC	IV*	DSB- providing business management and consulting, data management, claims processing and management, and public policy consulting and advocacy services to its clients.	1/1/2022-12/31/2041	19	Beneficiary shall contribute a minimum of Fifty Thousand Dollars (\$50,000.00) annually to charitable causes in the U.S. Virgin Islands commencing in the first full calendar year following the commencement of incentives. Of the overall amount, at least Ten Thousand Dollars (\$10,000.00) shall be directed toward educational assistance, with at least fifty-five percent (55%) of that amount to be contributed to the Virgin Islands Department of Education for public school programs and initiatives. The remaining amount shall be directed toward broad based charitable causes, including education, children, women, family, sports, arts, community revitalization, etc.	\$10,000.00	\$2,500.00
62	STX	Plessen Healthcare, LLC	III	Healthcare facility, an ambulatory surgical center ("ASC") on St. Croix, providing the infrastructure for comprehensive outpatient surgical services, internal medicine services, and medical tourism services, as well as back office services.	1/1/2019-12/31/2048	30	Beneficiary shall contribute a minimum of Twenty-seven Thousand Dollars (\$27,000.00) annually to charitable causes in the U.S. Virgin Islands ("USVI"), with annual increases of One Thousand Dollars (\$1,000.00) thereafter. Of this amount, Five Thousand Dollars (\$5,000.00) shall be directed toward educational assistance to residents of the USVI. The remaining contribution amount shall be directed toward broad-based charitable causes including without limitation educational programs, efforts and initiatives, healthcare, children, women, family, sports, community and the arts.	\$3,000.00	\$2,500.00
63	STT	Prosperitas Investment Management, LLLP	IV*	DBS- Investment management and consulting services, wealth management, private merchant banking services and family office services.	1/1/2015-12/31/2034	20	Beneficiary shall make a minimum charitable contribution of Thirty-Seven Thousand Dollars (\$37,000.00) annually to charitable causes in the U.S. Virgin Islands commencing in the first full calendar year following the commencement of tax incentive benefits, with annual increases of One Thousand Five Hundred Dollars (\$1,500.00), up to a maximum of Sixty Thousand Dollars (\$60,000.00). The remaining contribution amount shall be directed towards broad based charitable causes and organizations in the U.S. Virgin Islands including those focused on women, children, education, and animals.	\$3,000.00	\$2,500.00
64	STT	Rapiermed, LLC	IV*	DSB- Financial business providing family office services, investment management and consulting services, research and product development, and business management and advisory services to clients located outside the U.S. Virgin Islands.	1/1/2021-12/31/2040	19	Beneficiary shall contribute a minimum of Seventy-five Thousand Dollars (\$75,000.00) to charitable causes in the U.S. Virgin Islands ("USVI") during the first full calendar year following the commencement of tax incentives. Of the overall amount, Beneficiary shall contribute at least Twenty-five Thousand Dollars (\$25,000.00) toward educational initiatives, fifty percent (50%) of which shall be directed toward public school programs and initiatives and the remaining amount shall be directed toward broad-based charitable causes in the USVI.  During the second and subsequent years of tax incentives, Beneficiary shall contribute a minimum of Fifty Thousand Dollars (\$50,000.00) annually to charitable causes in the USVI. Of the overall amount, Beneficiary shall contribute at least Twenty-five Thousand Dollars (\$25,000.00) toward educational initiatives annually, fifty percent (50%) of which shall be directed toward public school programs and initiatives and the remaining amount shall be directed toward broad-based charitable causes in the USVI.	\$3,000.00	\$2,500.00

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DSB- Designated Service Business

SB- Small Business

No.	Island	Beneficiary	Category & Type of Business	Period of Incentives	Total Years of Incentives	Scholarship & Contribution Requirement	VIBE Territorial Scholarship Fund 29 V.I.C. § 708(m)	VI Department of Labor Contribution ) Act 7301 (10-27-2011)	
65	STT	RC Hotels (Virgin Islands) , Inc.	III**	Hotel/guesthouse for its operation of a full-service hotel and other ancillary activities associated with a hotel.	7/10/2016-1/1/2029	10	Beneficiary shall make a minimum charitable contribution of One Hundred Nine Thousand Five Hundred Dollars (\$109,500.00) annually, directed towards education and broad-based U.S. Virgin Islands charities, organizations and charitable causes in the form of cash or in-kind contributions as follows: Beneficiary shall make annual contributions in support of University of the Virgin Islands' Hospitality and Tourism Management Program, to be directed toward a paid internship, participate by RC Hotels and/or Ashford in the Program's Speaker Series, hosting field trips to RC Hotels for students enrolled in the Program, offering business writing classes or open dialogues with executive staff members on effective business writing, and other areas of need identified by the Program; Beneficiary shall work in conjunction with the U.S. Virgin Islands and Hotel and Tourism Association to facilitate classes locally that will provide opportunities for career advancement for U.S. Virgin Islands residents in the community as well as to fill open vacancies at RC Hotel; Beneficiary shall conduct a one-day "Legendary Service" training program conducted by the General Manager and senior leaders of RC Hotels. Said training will be quarterly for twenty (20) persons. The local community will be invited through the Department of Labor, Department of Tourism, local high schools, United Way agencies and the University of the Virgin Islands. Of the Beneficiary's minimum charitable contributions, the Beneficiary shall provide an annual scholarship in the amount of Ten Thousand Dollars (\$10,000.00) to be awarded to one or more high school senior candidates who have been accepted at a university or college and are majoring in Hospitality or Business. The recipients(s) will be selected based on high academic score, active community involvement, and commitment to the development of the U.S. Virgin Island's workforce.	\$3,000.00	\$2,500.00
66	STT	Real Impact Corporation	IV*	DSB- Provide financial services, business management and consulting services, and back office and related services, with a focus on serving clients within the commercial real estate market. The Beneficiary shall also own, manage and develop proprietary intellectual property, including trademarks.	1/1/2015-12/31/2034	20	The Beneficiary shall make minimum charitable contribution of Twenty Seven Thousand Five Hundred Dollars (\$27,500.00) to charitable causes in the U.S. Virgin Islands commencing in the first full calendar year following the commencement of benefits, with an annual increase of Two Thousand Five Hundred Dollars (\$2,500.00) up to a maximum of Sixty Thousand Dollars (\$60,000.00) in annual contributions. The Beneficiary shall donate a minimum of Five Thousand Dollars (\$5,000.00) of its annual charitable contribution towards public school programs and initiatives, including afterschool and summer programs, and programs and events affecting public school students pursuant to 29 V.I.C. § 708(m); and Three Thousand Dollars (\$3,000.00) annually to the Territorial Scholarship Fund pursuant to 17 V.I.C. § 171. The remaining contribution amount shall be directed toward broad based charitable causes, including public and private school educational programs, efforts and initiatives, and charitable organizations and programs directed toward women, children, families, sports, the community, and the arts.	\$3,000.00	\$2,500.00
67	STT	Red Bay Holdings, LLC	IV*	DSB- Consulting, technology, venture capital and investment management services. Beneficiary shall provide an array of financial and business management services to include accounting, financial data analytics, finance, compliance, customer service, marketing risk management, and vendor management.	2/1/2023-1/31/2043	20	Beneficiary shall contribute a minimum of Fifty Thousand Dollars (\$50,000.00) in the first full calendar year following the commencement of incentives,5 with annual increases of Two Thousand Five Hundred Dollars (\$2,500.00), capped at Sixty Thousand Dollars (\$60,000.00), to charitable causes in the U.S. Virgin Islands. Of the overall amount, Beneficiary shall contribute Twenty Thousand Dollars (\$20,000.00) toward educational assistance, fifty percent (50%) of which shall be directed toward public school programs and initiatives, and the remaining amount shall be directed toward broad-based charitable causes in areas such as education, children, women, family, sports, arts, and/or community revitalization.	\$3,000.00	\$2,500.00
68	STX	Roncan, Inc. d/b/a Sand Castle on the Beach	III	Full service hotel/guesthouse, restaurant, beach club, and other ancillary activities normally associated with a full service hotel/guesthouse.	5/1/2019-4/30/2029	10	Beneficiary shall provide a minimum annual charitable contribution of Twelve Thousand Dollars (\$12,000.00) in cash and in-kind services, of which Six Thousand Dollars (\$6,000.00) cash shall be contributed to SkillsUSA (St. Croix Chapter) and Six Thousand Dollars (\$6,000.00) cash/in-kind shall focus on and support higher education, the arts, youth-oriented initiatives, non-discrimination education, and anti-crime and environmental initiatives. If SkillsUSA ceases to exist in the U.S. Virgin Islands, then the cash donation(s) shall be made to broad-based charities to satisfy the Six Thousand Dollar (\$6,000.00) commitment based on the aforementioned foci of Beneficiary.	\$3,000.00	\$2,500.00
69	STX	Salt Pond Holdings, LLC	IIA	DSB-Merchant Banking, Family Office Services, Trading or Securities	12/1/2012-11/30/2032	10	The Beneficiary will make an annual charitable contribution of Thirty Thousand Dollars (\$30,000.00), commencing in the first full calendar year following the commencement of benefits, with annual increases of One Thousand Five Hundred Dollars (\$1,500.00) up to a maximum of Fifty Thousand Dollars (\$50,000.00). The Beneficiary will donate Five Thousand Dollars (\$5,000.00) of its annual educational charitable contribution to public school programs and initiatives pursuant to 29 V.I.C. § 708(m). Three Thousand Dollars (\$3,000.00) of the annual contribution will be given annually to the Territorial Scholarship Fund pursuant to 2006 VI. Sess. Laws 6842. The remaining charitable contribution will be directed towards the Virgin Islands Police Department ("VIPD") Canine Training & SWAT Center on St. Croix. If for any reason the VIPD Canine Training Program should ever cease to exist or not be receiving contributions, then the Beneficiary will direct its contributions to charitable organizations dealing with animal welfare or public safety. The Beneficiary will prepay Two Hundred Nine Thousand Eight Hundred Nineteen Dollars (\$209,819.00) in charitable contributions discounted for net present value at 7%, all other conditions and obligations under the Certificate will remain the same. There shall be no refund of prepaid charitable contributions under any circumstances and prepayment will be discounted over ten (10) years of the benefit period.	\$3,000.00	\$2,500.00

\*Formerly Category IIA; amended by Act 7651 (effective 10/13/2014)

\*\*Formerly Category II

\*\*\*On Temporary Suspension

DSB- Designated Service Business

SB- Small Business

No.	Island	Beneficiary	Category & Type of Business		Period of Incentives	Total Years of Incentives	Scholarship & Contribution Requirement	VIBE Territorial Scholarship Fund 29 V.I.C. § 708(m)	VI Department of Labor Contribution ) Act 7301 (10-27-2011)
70	STX	St. Croix Renaissance Group, LLLP	III	Eco-Industrial Park	1/1/2020-12/31/2039	19	Beneficiary shall make a minimum charitable contribution of Ten Thousand Dollars (\$10,000.00) annually to broad-based charitable causes and non-profit organizations in the Territory, of which Five Thousand Dollars (\$5,000.00) shall be contributed toward educational programs or initiatives. Beneficiary shall contribute a minimum of Forty Thousand Dollars (\$40,000.00) annually in in-kind charitable contributions to USVI organizations. The valuation of the in-kind contribution shall be based on fair market value in accordance with Internal Revenue Service guidelines. In lieu of Forty Thousand Dollars (\$40,000.00) in in-kind contributions annually and Five Thousand Dollars (\$5,000.00) in cash contributions to broad-based charitable causes and non-profit organizations annually, Beneficiary may donate, in fee simple, approximately 4.35 U.S. acres ("Drag Strip Land" and "Road Plots", collectively referred to as the "Plots"), valued no less than the aggregate value <sup>4</sup> of the in-kind and cash contributions over the term of this certificate, to the Government of the Virgin Islands to be used for sports and recreation activities. Beneficiary shall submit appraisals <sup>5</sup> of the approximately 4.35 U.S. acre Plots from a duly licensed U.S. Virgin Islands appraiser along with the fully executed transfer agreement/deed within 30 days of said transfer.	\$3,000.00	\$2,500.00
71	STX	Sterisil International, LLC	II	Manufacturing company that manufactures, administers and sells dental water disinfecting products to markets in the United States and abroad. Beneficiary and its founders will leverage their international patented intellectual property to expand its products beyond general dental practitioners to a variety of medical devices and uses. Additionally, Beneficiary plans to develop a Category III world-class sales and product education facility.	3/16/2016-3/15/2046	30	Beneficiary shall make a minimum annual charitable contribution of Fifty Thousand Dollars (\$50,000.00) commencing in the first full calendar year following the commencement of tax incentives with annual increases of at least Two Thousand Five Hundred Dollars (\$2,500.00) thereafter. Contributions shall be made to charitable causes in the U.S. Virgin Islands including but not limited to programs with a focus on providing science and technology education to U.S. Virgin Islands students. Beneficiary shall donate 50% of its annual charitable contribution to public school programs and initiatives pursuant to 29 V.I.C. § 708(m).	\$3,000.00	\$2,500.00
72	STT	Sunset Cove Holdings, LLC	IV*	DSB- to provide business and financial management, consulting, and advisory services, with a focus on providing outsourcing solutions to meet clients back office needs.	7/30/2021-7/29/2041	20	Beneficiary shall contribute a minimum of Thirty Thousand Dollars (\$30,000.00) annually to charitable causes in the U.S. Virgin Islands commencing in the first full calendar year following the commencement of benefits. This amount shall be increased by Two Thousand Five Hundred Dollars (\$2,500.00) annually, up to a maximum of Fifty Thousand Dollars (\$50,000.00) in annual contributions. Beneficiary's contribution shall be directed toward broad-based charitable causes in the U.S. Virgin Islands including but not limited to those focused on environmental conservation and preservation.  Of the overall Charitable Contribution noted above, at least Five Thousand Dollars (\$5,000.00) shall be contributed toward educational initiatives annually, including public school programs and initiatives.	\$3,000.00	\$2,500.00
73	STX	Sunshine Shopping Center, Inc.	III	Shopping Center	1/1/1992-3/12/2026	30	Beneficiary shall make a minimum charitable contribution of Three Thousand Dollars (\$3,000.00) annually commencing in the first full calendar year following the commencement of benefits, with annual increases thereafter of Three Hundred Dollars (\$300.00). The contributions shall be directed towards charitable organizations focusing on the arts, families, children, and educational programs. A minimum of Three Thousand Dollars (\$3,000.00) shall be contributed annually to the Territorial Scholarship Fund pursuant to 17 V.I.C. § 171 commencing on January 1, 2013 and used in accordance with the purpose of the fund.	\$3,000.00	\$2,500.00

\*Formerly Category IIA; amended by Act 7651 (effective 10/13/2014)

\*\*Formerly Category II

\*\*\*On Temporary Suspension

DSB- Designated Service Business

SB- Small Business

No.	Island	Beneficiary	Category & Type of Business		Period of Incentives	Total Years of Incentives	Scholarship & Contribution Requirement	VIBE Territorial Scholarship Fund 29 V.I.C. § 708(m)	VI Department of Labor Contribution ) Act 7301 (10-27-2011)
74	STX	Systilogic, LLC	IV*	DSB- Business management and consulting services, business operations software and support services to clients including without limitation clients within the ecommerce sector, and ecommerce services.	8/6/2021-8/5/2051	30	Beneficiary shall contribute a minimum of Fifty Thousand Dollars (\$50,000.00) annually to charitable causes in the USVI, commencing in the first full calendar year following the commencement of tax incentives. This amount shall be increased by One Thousand Dollars (\$1,000.000) annually, up to a maximum of Seventy Thousand Dollars (\$70,000.00) in annual contributions. Of the overall amount, at least Twenty Thousand Dollars (\$20,000.00) shall be contributed toward educational initiatives annually, with at least fifty percent (50%) of that amount to be directed toward public school programs and initiatives. The remaining contribution amount shall be directed toward broad-based charitable causes in the USVI.	\$3,000.00	\$2,500.00
75	STX	Tamarind Reef Resort & Marina, Inc.	II & III***	Hotel & Marina	1/1/2015-12/31/2034	19	Beneficiary shall make a minimum annual charitable contribution of Twenty-nine Thousand Dollars (\$29,000.00) in 2015 to local broad-based charities with an annual increase of five percent (5%) annually thereafter during the term of its tax incentives. The contributions shall be generally targeted toward education, medical research, the environment, and law enforcement.	\$3,000.00	\$2,500.00
76	STX	Territory East Asset Management, LLC	IV*	DSB- Management consulting and advisory services including but not limited to asset management, bankruptcy turnarounds, capital deployment and venture development services for start-up enterprises and for clients engaged in the real estate development franchise and financial services sectors.	4/1/2016-3/31/2026	10	Beneficiary shall make a minimum annual charitable contribution of One Hundred Thousand Dollars (\$100,000.00) to charitable causes in the U.S. Virgin Islands commencing in the first year (i.e., within twelve months) following the commencement of tax incentive benefits with a minimum of Ten Thousand Dollars (\$10,000.00) in annual increases thereafter. 4 At least Twenty-five Thousand Dollars (\$25,000.00) of the Beneficiary's annual contribution shall be directed toward The Women's Coalition of St. Croix.	\$3,000.00	\$2,500.00
77	STX	The Buccaneer, Inc. (Modification Certificate)	II	Hotel	2/28/2020-12/30/2047	27	The Beneficiary will contribute Twenty-Five Thousand U.S. Dollars (\$25,000) as follows: two (2) \$10,000 scholarship assistance to deserving students of the public school system to attend the Good Hope or Country Day private school on the island of St.Croix. In addition, the Beneficiary will donate Five Thousand U.S. Dollars (\$5,000) annually to programs that benefit students of the public high school system for the duration of the term of its extension of benefits. The Beneficiary will donate Three Thousand U.S. Dollars (\$3,000) annually to the Territorial Scholarship Fund pursuant to Act No. 6842. The Beneficiary will also provide the University of the Virgin Islands with a Seven Thousand Five Hundred U.S. Dollars (\$7,500) scholarship for a student enrolled in a course of study leading to a Bachelor of Business Administration degree in Hotel and Tourism Management. Lastly, the Beneficiary will contribute Twenty-Five Thousand U.S. Dollars (\$25,000) annually of in-kind contributions for each of the ten (10) year extension period to non-profit groups focusing on education, early childhood development, historical & cultural preservation, women's issues, animal welfare, and environmental concerns.	\$3,000.00	\$2,500.00
78	STT	Thriving Charity Advocates, LLC	IV*	DSB- Providing financial management and consulting services, compliance and related back office services to clients located outside the U.S. Virgin Islands	7/1/19-6/30/39	20	Beneficiary shall make a minimum annual charitable contribution of Sixty Thousand Dollars (\$60,000.00) to charitable causes in the U.S. Virgin Islands commencing in the first full calendar year following the commencement of benefits. Of the overall contribution amount, at least Twenty Thousand Dollars (\$20,000.00) shall be contributed toward educational initiatives annually, of which fifty percent (50%) shall be made toward public school programs and initiatives. The remaining contribution amount shall be directed toward broad-based charitable causes in the U.S. Virgin Islands.	\$3,000.00	\$2,500.00

\*Formerly Category IIA; amended by Act 7651 (effective 10/13/2014)

\*\*Formerly Category II

\*\*\*On Temporary Suspension

DSB- Designated Service Business

SB- Small Business

No.	Island	Beneficiary	Category & Type of Business	Period of Incentives	Total Years of Incentives	Scholarship & Contribution Requirement	VIBE Territorial Scholarship Fund 29 V.I.C. § 708(m)	VI Department of Labor Contribution ) Act 7301 (10-27-2011)
79	STT	Tramway Properties, Inc.	III Tourism recreational business consisting of an aerial tramway system that transports passengers from the base of Flag Hill to Paradise Point, located 700 feet above sea level on St. Thomas, U.S. Virgin Islands. Beneficiary also operates related activities that include a restaurant and bar,	12/1/2016-11/30/2031	30	Beneficiary shall make a minimum annual charitable contribution of Six Thousand Dollars (\$6,000.00), of which Five Thousand Dollars (\$5,000.00) will be directed toward broad-based community and charitable organizations throughout the U.S. Virgin Islands. Beneficiary shall provide in-kind donations valued at a minimum of Two Thousand Five Hundred Dollars (\$2,500.00) annually to include tickets, gift certificates, food and beverages to local charities and community organizations such as Carnival contestants, school groups, religious groups, senior groups, steel bands, and conventions. Beneficiary shall continue to offer significant discounts to U.S. Virgin Islands residents and a free day for locals annually.	\$3,000.00	\$2,500.00
80	STT	Tree Limin' Extreme, LLC	III Recreation business consisting of a zipline park, together with other ancillary activities associated with a tourism-related business	1/1/2019-12/31/2038	20	Beneficiary shall make a minimum annual charitable contribution of Ten Thousand Dollars (\$10,000.00) in cash and in-kind donations in the first full calendar year following the commencement of benefits. During the first two years, one hundred percent (100%) of its contributions will be made in-kind. Beginning in year three and thereafter, fifty percent (50%) of contributions shall be in-kind, with the remaining fifty percent (50%) in cash. Beginning in year three, Beneficiary shall direct One Thousand Dollars (\$1,000.00) of its cash contribution annually toward programs and initiatives that serve students in the U.S. Virgin Islands. Contributions shall also be directed toward a range of charitable organizations and programs in the U.S. Virgin Islands. Beneficiary shall provide in-kind donations of zipline tickets and gift certificates to local charities and community organizations including school groups. In addition, Beneficiary shall offer discounts to U.S. Virgin Islands residents, who will pay significantly reduced ticket prices on a year-round basis. The valuation of in-kind benefits shall be based on fair market value in accordance with applicable Internal Revenue Service guideline.	\$3,000.00	\$2,500.00
81	STX	Tropico Management, LP	IV* DSB-Providing business management and investment trading and advisory services, consulting services, accounting and tax services, financial modeling and related business services to clients outside the US Virgin Islands	5/1/2018 - 4/30/2023	5	Beneficiary shall make a minimum charitable contribution of Thirty Thousand Dollars (\$30,000.00) annually to charitable causes in the U.S. Virgin Islands, commencing in the first full calendar year following the commencement of modified incentives. Seven Thousand Dollars (\$7,000.00) of Beneficiary's annual contribution shall be directed toward public school programs and initiatives pursuant to 29 V.I.C. § 708(m). The remainder of Beneficiary's contribution shall be directed toward broad-based charitable causes in the U.S. Virgin Islands.	\$3,000.00	\$2,500.00
82	STX	Tuthill Corporation	IV* DSB-Providing business management and consulting	2/28/2014-2/27/2034	20	The Beneficiary shall make a minimum charitable contribution of Thirty Thousands Dollars (\$30,000.00) annually commencing in the first full calendar year of benefits. The Beneficiary shall donate a minimum of Five Thousand Dollars (\$5,000.00) of its annual charitable contribution towards public school programs and initiatives, including after-school and summer programs, and public school organizations in accordance with 29 V.I.C. § 708(m); Three Thousand Dollars (\$3,000.00) annually to the Territorial Scholarship Fund pursuant to 29 V.I.C. § 708(m). The remaining Twenty-Two Thousand Dollars (\$22,000.00) shall be directed toward local broad-based charitable organizations and causes, including without limitation education, community revitalization, family, religion, women, the arts and animals.	\$3,000.00	\$2,500.00
83	STX	Twin City Island Spirits, Inc. dba Sion Farm Distillery	II Maufacturing business that provides non-genetically modified or GMO, gluten-free, farm-to-bottle products	1/1/2019-12/31/2048	29	Beneficiary shall make a minimum annual contribution of Ten Thousand Dollars (\$10,000.00) in its first year of tax incentive benefits, Five Thousand Dollars (\$5,000.00) of which shall be directed toward broad-based charitable causes in the U.S. Virgin Islands and Five Thousand Dollars (\$5,000.00) in in-kind contributions to local non-profit organizations. During its second year of tax incentive benefits and thereafter, Beneficiary shall make a minimum charitable contribution of Twenty-five Thousand Dollars (\$25,000.00) annually, Five Thousand Dollars (\$5,000.00) of which shall be made in in-kind contributions to local non-profit organizations and Ten Thousand Dollars (\$10,000.00) of which shall be contributed to educational initiatives. The remaining charitable contribution amount shall be directed toward broad-based charitable causes in the U.S. Virgin Islands. Beneficiary's foci in its charitable giving shall be on encouraging healthy living practices, encouraging the growth of the USVI's agriculture sector, and on the youth of St. Croix.	\$3,000.00	\$2,500.00

\*Formerly Category IIA; amended by Act 7651 (effective 10/13/2014)

\*\*Formerly Category II

\*\*\*On Temporary Suspension

DSB- Designated Service Business

SB- Small Business

No.	Island	Beneficiary	Category & Type of Business		Period of Incentives	Total Years of Incentives	Scholarship & Contribution Requirement	VIBE Territorial Scholarship Fund 29 V.I.C. § 708(m)	VI Department of Labor Contribution ) Act 7301 (10-27-2011)
		United Investors, LLC dba Concrete Masters	II	DSB-Manufacturing	1/1/2024-12/31/2053	29	Beneficiary shall contribute a minimum of Thirty-five Thousand Dollars (\$35,000.00) to charitable causes in the USVI commencing the first 12 months following the commencement of tax incentives. This amount shall be increased by One Thousand Five Hundred Dollars (\$1,500.00) annually and capped at Fifty Thousand Dollars (\$50,000.00). Pursuant to 29 V.I.C. §708(m), Beneficiary shall contribute Ten Thousand Dollars (\$10,000.00) toward educational assistance, fifty-five percent (55%) of which shall be contributed to the Virgin Islands Department of Education for public school programs and initiatives. The remaining amount shall be directed toward broad-based charitable causes in the USVI.	\$3,000.00	\$2,500.00
84	STT	Universal Concrete, LLC	II	Concrete Manufacture	9/1/2020-8/30/2040	20	Beneficiary shall contribute a minimum of Fifty Thousand Dollars (\$50,000.00) annually to local charities that directly affect residents of the U.S. Virgin Islands with annual increases of Two Thousand Five Hundred Dollars (\$2,500.00). In accordance with 29 V.I.C. § 708(m), at least fifty percent (50%) of Beneficiary's annual charitable contribution shall be given specifically to public school programs and initiatives. Beneficiary may make an in-kind contribution up to 50% of its annual charitable contribution requirement to local non-profit organizations or public school initiatives. The valuation of the in-kind contribution shall be based on fair market value in accordance with Internal Revenue Service guidelines.	\$3,000.00	\$2,500.00
85	STT	Virgin Bay Capital, LLC	IV*	DSB- Providing financial management, consulting services, mortgage services, and investment to clients primarily within the residential and commercial loan sectors on St. Thomas.	5/1/2022-4/30/2042	20	Beneficiary shall contribute a minimum of Forty Thousand Dollars (\$40,000.00) annually to charitable causes in the U.S. Virgin Islands ("USVI or Territory") in the first full calendar year following the commencement of incentives with annual increases of Two Thousand Five Hundred Dollars (\$2,500.00), capped at Fifty Thousand Dollars (\$50,000.00). Of the overall amount, Beneficiary shall contribute at least at least Ten Thousand Dollars (\$10,000.00) toward public school programs and initiatives. The remaining amount shall be directed toward broad based charitable causes, including education, children, women, family, sports, arts, community revitalization.	\$3,000.00	\$2,500.00
86	STT	Virgin Islands Coffee Company, LLC d/b/a Virgin Islands Coffee Roasters	II	SB- Food processing and packaging company, specifically roasting and manufacturing specialty coffee products as a small business.	1/1/2022-12/31/2031	9	Beneficiary shall contribute a minimum of Eight Hundred Dollars (\$800.00) in year one, Nine Hundred Dollars (\$900.00) in year two, One Thousand Dollars (\$1,000.00) in years three and four, and One Thousand Two Hundred Dollars (\$1,200.00) thereafter. Fiftyfive percent (55%) of the contributions shall be directed to the Department of Education for public school programs and initiatives. The remaining contributions shall be directed toward island beautification and clean-up or Nana Baby Children's Home.	N/A - SBP	\$2,500.00
		VI Electron, LLC	III & IV	DSB-Utility and service business for business management and consulting services, investment management and consulting services, venture capital management and investment services primarily in the energy sector, and family office services.	1/1/2023-12/31/2052	29	Beneficiary shall contribute a minimum of Fifty Thousand Dollars (\$50,000.00) to charitable causes in the U.S. Virgin Islands commencing in the first 12 months following the commencement of incentives. Of the overall amount, Ten Thousand Dollars (\$10,000.00) shall be directed toward educational assistance to residents of the U.S. Virgin Islands, with a minimum of fifty-five percent (55%) of said assistance contributed to the Department of Education for public school programs and initiatives. The remaining contribution amount shall be directed toward broad-based charitable causes and organizations in the USVI.	\$10,000.00	\$2,500.00

\*Formerly Category IIA; amended by Act 7651 (effective 10/13/2014)

\*\*Formerly Category II

\*\*\*On Temporary Suspension

DSB- Designated Service Business

SB- Small Business



No.	Island	Beneficiary	Category & Type of Business		Period of Incentives	Total Years of Incentives	Scholarship & Contribution Requirement	VIBE Territorial Scholarship Fund 29 V.I.C. § 708(m)	VI Department of Labor Contribution ) Act 7301 (10-27-2011)
87	STX	Virgin Islands Paving, Inc.	II	Operation of production of asphalt and concrete products and related services.	8/1/2020-7/31/2035	15	Beneficiary shall make a minimum charitable contribution of Forty Thousand Dollars (\$40,000.00), cash or in-kind, to local broad-based charitable causes. Of the overall amount, Beneficiary shall contribute Five Thousand Dollars (\$5,000.00) toward education assistance for USVI residents. Additionally, Beneficiary shall contribute 250 tons of asphalt annually to the Virgin Islands Department of Public Works. The class/grade of asphalt provided shall comply with standards acceptable to the Virgin Islands Department of Public Works and/or Federal highway project specifications. The evaluation of the in-kind contribution shall be based on fair market value in accordance with Internal Revenue Service guidelines.	\$3,000.00	\$2,500.00
88	STJ	Westin St. John Hotel Company, Inc. and its Wholly Owned Subsidiaries WVC St. John and Westin Vacation Management Company	III**	Full service hotel/guesthouse located at Estate Chocolate Hole, St. John and other ancillary activities normally associated with a full-service hotel, as well as the ownership, sale, and operation of vacation ownership interest (timeshare units).	1/16/2016-12/31/2029	10	Beneficiary shall make a minimum charitable contribution of Seventy-Two Thousand Dollars (\$72,000.00) annually which includes Fifteen Thousand Dollars (\$15,000.00) annually to schools on the island of St. John; Twenty-Seven Thousand Dollars (\$27,000.00) to community organizations in the U.S. Virgin Islands to include Two Thousand Dollars (\$2,000.00) annually to the University of the Virgin Islands Reichhold Center for the Arts Youth Moviemaking Workshop, Two Thousand Dollars (\$2,000.00) annually to the St. Thomas All Stars Steel Orchestra, and Two Thousand Dollars (\$2,000.00) annually to the University of the Virgin Islands Foundation. Thirty Thousand Dollars (\$30,000.00) shall be contributed to public school programs and initiatives pursuant to 29 V.I.C. § 708(m).	\$3,000.00	\$2,500.00
89	STT	White Bay Global, Inc.	IV*	DSB-Investment Management & Financial Consultant	1/1/2010-12/31/2029	20	Beneficiary shall make a minimum annual charitable contribution of Seventy-five Thousand Dollars (\$75,000.00) including annual increases of Two Thousand Five Hundred Dollars (\$2,500.00) to broad-based charities in the U.S. Virgin Islands. Beneficiary shall donate fifty percent (50%) of its annual charitable contribution to education for public school programs and initiatives pursuant to 29 V.I.C. § 708(m).	\$3,000.00	\$2,500.00
90	STJ	WVJD, LLC	III	Hotel/resort located on St. John, U.S. Virgin Islands.	1/1/2022-12/31/2041	19	Beneficiary shall contribute a minimum of Twenty-five Thousand Dollars (\$25,000.00) annually to charitable causes in the U.S. Virgin Islands ("USVI") through cash and in-kind contributions, commencing in the first full calendar year following the commencement of tax incentives.11 Pursuant to 29 V.I.C. § 708(m), Applicant/Beneficiary shall provide educational assistance to residents of the U.S. Virgin Islands and fifty-five percent (55%) of its annual educational assistance shall be made to the Department of Education for public school programs and initiatives. The remaining contribution amount shall be directed toward broad-based charitable causes of the U.S. Virgin Islands. No more than 50% of charitable contributions shall be provided as in-kind. The valuation of the in-kind contribution shall be based on fair market value in accordance with Internal Revenue Service guidelines.	\$3,000.00	\$2,500.00
91	STT	Yacht Haven USVI, LLC	II & III	Marina- To own, operate, and lease upland facilities and shall own and operate marina facilities under Categories II and III. Beneficiary shall own, operate, rent and/or sell: marina retail; commercial and general retail waterfront bars and restaurants; conference center; office space; residential components anticipated to include luxury fractional/condominium units local crafts vendors; open and structural parking spaces; water based themed attraction; landmark fountain welcoming visitors to the harbor; slip rentals, sales and club members; linear-foot marina fuel dock; and a pier extending into the harbor; and a yacht club with a restaurant.	2/15/2015-12/31/2032	15	Beneficiary shall make a minimum annual charitable contribution of One Hundred Thousand Dollars (\$100,000.00). Contributions shall be directed to broad-based charitable causes in the USVI including education, youth development, marine awareness and skills, improvements to the Long Bay and Charlotte Amalie Harbor community, the arts, family, animals, community, etc. For calendar years 2016, 2017, and 2018, Beneficiary shall make a minimum annual contribution of One Hundred Thousand Dollars (\$100,000.00) in cash and/or in-kind. Effective January 1, 2019, Beneficiary shall make a minimum annual contribution of One Hundred Thousand Dollars (\$100,000.00), to be made fifty percent (50%) in cash and fifty percent (50%) in-kind. The valuation of in-kind contribution shall be based on fair market value in accordance with Internal Revenue Service guidelines.	\$3,000.00	\$2,500.00
<b>TOTAL:</b>								\$271,000.00	\$220,000.00

\*Formerly Category IIA; amended by Act 7651 (effective 10/13/2014)

\*\*Formerly Category II

\*\*\*On Temporary Suspension

DSB- Designated Service Business

SB- Small Business

No.	Island	Beneficiary	Category & Type of Business	Period of Incentives	Total Years of Incentives	Scholarship & Contribution Requirement	VIBE Territorial Scholarship Fund 29 V.I.C. § 708(m)	VI Department of Labor Contribution ) Act 7301 (10-27-2011)
<p><b>STATURTORY REQUIREMENTS :</b></p> <p>Beneficiary shall contribute Two Thousand Five Hundred Dollars (\$2,500.00) annually to the Department of Labor, to be managed in collaboration with the Virgin Islands Economic Development Authority ("USVIEDA"), for the creation, development, management, and maintenance of a database designed to recruit Virgin Islanders living abroad who desire to move back to the U.S. Virgin Islands pursuant to Act No. 7301, October 27, 2011, § 5(a), p. 7, VI. Sess. Laws (2011), p.</p> <p>Beneficiary shall pay a minimum of Three Thousand Dollars (\$3,000.00) annually to the Virgin Islands Board of Education to be placed in the Territorial Scholarship Fund pursuant to 29 V.I.C. § 708(m) and to be used in accordance with the purpose of said fund as set forth in 17 V.I.C. § 171. <b>Category IV entities receiving benefits under this chapter shall contribute a minimum of \$10,000 annually</b> to the Board of Education to be placed in the Territorial Scholarship Fund and used in accordance with the purposes of the fund, except that this subsection shall not apply to beneficiaries under Title 29, Virgin Islands Code, chapter 12, section 708b.</p> <p><i>[Category IV beneficiaries shall be required, inter alia a minimum of \$10,000 annually to the Board of Education See Act. No. 8559, Apr. 11, 2022, § 1(b)(2), V.I. Sess. Laws. (2022), p. --- (emphasis added).]</i></p>								

\*Formerly Category IIA; amended by Act 7651 (effective 10/13/2014)

\*\*Formerly Category II

\*\*\*On Temporary Suspension

DSB- Designated Service Business

SB- Small Business