

COMMITTEE ON BUDGET, APPROPRIATIONS AND FINANCE

04/16/2024-REASSIGNED TO THE COMMITTEE ON ECONOMIC DEVELOPMENT AND  
AGRICULTURE

**BILL NO. 36-0063**

**Thirty-Sixth Legislature of the Virgin Islands**

**March 28, 2025**

An Act amending title 33, Virgin Islands Code subtitle 1, chapter 3, sections 41, 42(a), and 43(a) and (c) to clarify that gross receipts taxes must be paid by all contractors doing business in the Virgin Islands regardless of physical location

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**PROPOSED BY:** Senators Clifford A. Joseph, Sr., Novelle E. Francis, Jr.,  
Marise C. James and Hubert L. Frederick

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*Be it enacted by the Legislature of the Virgin Islands:*

**SECTION 1.** Title 33, Virgin Islands Code subtitle 1, part I, chapter 3 is amended as follows:

(a) In section 41:

(1) by inserting “regardless of physical location.” after the first instance of the word “Islands”.

(b) In section 42(a):

(1) by inserting “, regardless of physical location.” after the first instance of the word “Islands”.

(c) In section 43(a):

(1) by inserting “regardless of physical location.” after the first instance of the word “Islands”.

(d) In section 43(c):

(1) By inserting the words “disaster recovery projects,” after the word “projects”;

(2) By inserting the word “all” before the word “undertakings”; and

(3) By inserting the words “being done in the Virgin Islands or for the Virgin Islands regardless of the contractor’s physical location” after the word “undertakings”.

### **BILL SUMMARY**

This bill amends title 33 Virgin Islands Code, subtitle 1, chapter 3 to require gross receipts taxes from contractors doing business in the Virgin Islands regardless of physical location.

**BR25-0413/March 25, 2025/KEH**