

BILL NO. 36-0083

Thirty-Sixth Legislature of the Virgin Islands

May 8, 2025

An act establishing a 90-day amnesty period for the waiver of penalties for payment of outstanding property taxes, income taxes, and gross receipt taxes for all tax years to assist taxpayers and businesses recovering from the aftermath of Hurricanes Irma and Maria and Tropical Storm Ernesto

PROPOSED BY: Senators Kenneth L. Gittens and Novelle E. Francis, Jr.
Co-sponsor: Ray Fonseca

Be it enacted by the Legislature of the Virgin Islands:

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

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

SECTION 3. The Director shall publish information about the tax amnesty established by this act on the Bureau's website, on social media platforms, and in a newspaper of general circulation throughout the territory.

SECTION 4. Pursuant to the authority granted to the Lieutenant Governor under title 33 Virgin Islands Code, chapter 89, section 2494, the Lieutenant Governor shall waive all penalties and interest levied on outstanding real property taxes for a period of 90 days from the date of enactment of this act for taxes paid within the 90-day amnesty period.

SECTION 5. Within 30 days after the close of the amnesty period, the Director and the Lieutenant Governor shall submit a report to the Legislature detailing the number of taxpayers who participated, the amount of penalties and interest waived, and total tax revenues collected.

BILL SUMMARY

This bill establishes a 90-day amnesty period during which taxpayers can pay their delinquent income taxes and gross receipt taxes without interest and penalties during a 90-day amnesty period. The bill also requires the Bureau of Internal revenue to publish notice of the amnesty on its website, on social media platforms, and in a newspaper of general circulation.

BR25-0377/March 27, 2025/PFA

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