

ACT NO. 9 0 5 0

BILL NO. 36-0083

THIRTY-SIXTH LEGISLATURE OF THE VIRGIN ISLANDS

Regular Session

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

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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 tax years prior to calendar year 2024, including: (1) penalties on payment of outstanding income taxes; and (2) 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.

Thus passed by the Legislature of the Virgin Islands on October 30, 2025.

Witness our Hands and Seal of the Legislature of the Virgin Islands this 31st day of October, A.D., 2025.



A handwritten signature in blue ink, appearing to read "Milton E. Potter".

Milton E. Potter
President

A handwritten signature in blue ink, appearing to read "Avery L. Lewis".

Avery L. Lewis
Secretary

Bill No. 36-0083 is hereby approved.

Witness my hand and the Seal of the Government of the United States Virgin Islands at Charlotte Amalie, St. Thomas, This 10th day of November 2025 A.D.



A handwritten signature in blue ink, appearing to read "Albert Bryan Jr.".

Albert Bryan Jr.
Governor