

# ACT NO. 9 0 8 7

BILL NO. 36-0261

## THIRTY-SIXTH LEGISLATURE OF THE VIRGIN ISLANDS

### Regular Session

2026

An act establishing a 15-business day amnesty to assist taxpayers and businesses recovering from the aftermath of Hurricanes Irma and Maria and Tropical Storm Ernesto by waiving penalties and interest imposed for the non-payment of taxes

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

**SECTION 1.** (a) Not later than 10 days after the effective date of this act, the Director of the Virgin Islands Bureau of Internal Revenue (“the Director”) shall establish a 15-business day amnesty waiving penalties imposed for the non-payment of taxes, including income and gross receipt taxes, that became due and owing before the 2024 calendar year.

(b) The Director shall:

(1) waive the penalties and interest on taxes due and owing for any taxpayer who voluntarily files a tax return for each tax year that an amnesty waiver is requested and pays the entire outstanding balance within the 15-business day amnesty period; and

(2) publish information about the amnesty on the Bureau of Internal Revenue’s website, on social media platforms, and in a newspaper of general circulation throughout the Virgin Islands.

**SECTION 2.** Pursuant to the authority granted under 33 Virgin Islands Code, chapter 89, section 2494, the Lieutenant Governor of the Virgin Islands shall establish a 15-business day amnesty, beginning on the enactment date of this act, waiving all penalties and interest imposed for the non-payment of taxes levied on real property, if the taxes are paid within the 15-business day amnesty period.

Thus passed by the Legislature of the Virgin Islands on March 18, 2026.

Witness our Hands and Seal of the Legislature of the Virgin Islands this 20<sup>th</sup> day of March, A.D., 2026.



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 "A. L. Lewis".

Avery L. Lewis  
Secretary



**Bill No. 36- 0261 is hereby approved.**

**Witness my hand and the Seal of the Government of the United States Virgin Islands at Charlotte Amalie, St. Thomas, This 20<sup>th</sup> day of March, 2026 A.D.**

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

Albert Bryan Jr.  
Governor