COMMITTEE ON BUDGET, APPROPRIATIONS AND FINANCE

BILL NO. 36-0137

Thirty-Sixth Legislature of the Virgin Islands

August 26, 2025

An act amending title 33 Virgin Islands Code, subtitle 1, part I, chapter 3, section 47 requiring any person or entity not subject to 33 V.I.C. § 43, who receives payment for a performance or an entertainment, to pay a tax the rate of five percent on the amount of the payment received

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PROPOSED BY: Senator Angel L. Bolques, Jr.

Be it enacted by the Legislature of the Virgin Islands:

SECTION 1. Title 33 Virgin Islands Code, subtitle 1, part I, chapter 3, section 47 is amended by adding the following subsection (c):

"(c) Any person or entity, not subject to 33 V.I.C. § 43, who receives payment for a performance or an entertainment as described in subsection (a), must pay a tax at the rate of five percent on the amount of the payment received."

SECTION 2. Section 1 takes effect 90 days after enactment.

BILL SUMMARY

This bill amends title 33 Virgin Islands Code, subtitle 1, part I, chapter 3, section 47 by requiring any person or entity, not subject to 33 V.I.C. § 43, who receives payment for a performance or an entertainment, to pay a tax at the rate of five percent on the amount of the

payment received. Title 33 V.I.C. § 43 requires every person or entity doing business in the Virgin Islands to pay a tax of five percent on the gross receipts of such business.

BR25-0571/July 21, 2025/GC