

BILL NO. 36-0023

Thirty-Sixth Legislature of the Virgin Islands

February 27, 2025

An Act amending title 33 Virgin Islands Code, chapter 4, section 72 relating to the highway user tax

PROPOSED BY: Senator Ray Fonseca

Be it enacted by the Legislature of the Virgin Islands:

SECTION 1. Title 33 Virgin Islands Code, chapter 4, section 72 is amended as follows:

(a) by inserting “)” after “Virgin Islands” where it appears in the second instance;

(b) by striking “of sixteen cents per pound” and inserting “based on weight classification set forth below”; and

(c) by inserting after “\$25.00” the following:

“Class 1: Weight 0000-6000 pounds – \$0.16 per pound;

Class 2: Weight 6001-10,000 pounds – \$0.18 per pound;

Class 3: Weight 10,001-14,000 pounds – \$0.20 per pound;

Class 4: Weight 14,001-16,000 pounds – \$0.22 per pound;

Class 5: Weight 16,001-19,500 pounds – \$0.24 per pound;

Class 6: Weight 19,501-26,000 pounds – \$0.26 per pound;

Class 7: Weight 26,001-33,000 pounds – Rate \$0.28 per pound; and

Class 8: Weight 33,001 and up – \$0.30 per pound.”

1 **SECTION 2.** This act take effect 60 days after enactment.

2 **SECTION 3.** The Virgin Islands Bureau of Internal Revenue shall make public
3 announcements from the enactment day of this act advising the public of the rate change.

4 **BILL SUMMARY**

5 This bill provides the for the payment of highway user tax based on the weight
6 classification of a vehicle.

7 **BR25-0239/February 25, 2025/SLR**