

**BILL NO. 36-0254**

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**Thirty-Sixth Legislature of the Virgin Islands**

**February 10, 2026**

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An act providing for a non-binding referendum election to ascertain the will of the people of the Virgin Islands regarding the enactment of a one percent income tax increase to be dedicated to the territory's public hospitals

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**PROPOSED BY:** Senator Milton E. Potter, by Request of the Governor

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**WHEREAS,** the Virgin Islands Legislature recognizes that access to quality health care is fundamental to the well-being of all residents of the territory;

**WHEREAS,** the territory's public hospitals play an indispensable role in providing emergency, acute, and long-term care for residents and visitors, regardless of their ability to pay;

**WHEREAS,** the financial sustainability of the public hospitals is vital to ensure uninterrupted services, maintaining accreditation standards, and supporting public health infrastructure throughout the Virgin Islands;

**WHEREAS,** the Legislature finds that existing funding sources are insufficient to meet the growing operational, staffing, and capital needs of the public hospital system;

**WHEREAS,** establishing a dedicated and stable source of revenue would help ensure the long-term viability of the territory's hospitals and reduce reliance on emergency appropriations;

1       **WHEREAS**, the Legislature seeks to engage the people of the Virgin Islands in  
2 determining whether they support the enactment of a one percent income tax to be set aside  
3 exclusively for hospital funding;

4       **WHEREAS**, a non-binding referendum provides an appropriate mechanism to ascertain  
5 the will of the people of the Virgin Islands regarding such a significant fiscal measure;

6       **WHEREAS**, the Legislature intends that the results of the referendum serve as guidance  
7 for future legislative action regarding dedicated hospital funding; *Now, Therefore,*

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

9       **SECTION 1.** There shall be a non-binding referendum election to be held during the  
10 November 3, 2026 General Election to determine the will of the qualified electors of the Virgin  
11 Islands with respect to a one percent income tax increase to be dedicated exclusively to hospital  
12 funding. The question must be preceded by a brief summary of the proposed legislation and  
13 must be in substantially the following form:

14       *“Referendum on one percent income tax increase to be dedicated exclusively to hospital*  
15 *funding*

16       Access to quality health care is fundamental to the well-being of all residents of the  
17 Virgin Islands. The territory’s public hospitals play an indispensable role in providing  
18 emergency and acute care to residents and visitors, regardless of their ability to pay. The  
19 financial sustainability of the public hospitals is vital to ensure uninterrupted services,  
20 maintaining accreditation standards, and supporting public health infrastructure throughout the  
21 Virgin Islands. Existing funding sources are insufficient to meet the growing operational,  
22 staffing, and capital needs of the territory’s public hospitals.

23       Mark One Square Only.

1) Should the Legislature of the Virgin Islands consider legislation to allow for a one percent income tax increase to be set aside exclusively for hospital funding?

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YES NO”

**SECTION 2.** The Boards of Election shall certify and provide to the Legislature within 10 days after the referendum poll, the actual number of votes cast on the issue as set forth in section 1 of this act and the number of votes cast for each category, whether or not a simple majority (50 percent plus one) of the persons casting a ballot voted in favor of the issue.

## BILL SUMMARY

This act seeks to put a non-binding referendum on the ballot of the 2026 General Election posing the question of a one percent income tax increase to be set aside exclusively for hospital funding.

**BR26-0997/February 4, 2026/PFA  
G36-051**