COMMITTEE ON BUDGET, APPROPRIATIONS AND FINANCE

04/15/2025-HELD IN COMMITTEE

BILL NO. 36-0008

Thirty-Sixth Legislature of the Virgin Islands

February 27, 2025

An Act amending title 33 Virgin Islands Code, subtitle 2, chapter 89, subchapter I, section 2494 requiring the Lieutenant Governor to offset a property owner's property tax liability against any amount of money that the Government of the Virgin Islands owes to the property owner

PROPOSED BY: Senators Milton E. Potter and Ray Fonseca

Be it enacted by the Legislature of the Virgin Islands:

SECTION 1. Title 33 Virgin Islands Code, subtitle 2, chapter 89, subchapter I, section 2494 is amended by designating the existing language as subsection (a) and adding subsection (b) to read:

"(b) Upon application by the taxpayer and certification of proof of debt, the Lieutenant Governor shall credit or offset the property tax liability against the full amount that the Government of the Virgin Islands owes to the taxpayer. As used in this subsection, the term "proof of debt" includes:

(1) A certified judgment or order including a consent judgment entered in favor of the taxpayer in civil litigation in which the taxpayer and the Government of the Virgin Islands, or any of its instrumentalities or semiautonomous agencies, are the parties;

(2) A settlement agreement signed by the Commissioner or head of any department, agency, semi-autonomous agency or instrumentality of the Government of the Virgin Islands, evidencing a debt owed to the taxpayer; and

(3) Any other evidence of the Government's indebtedness to the taxpayer accepted by the Lieutenant Governor."

BILL SUMMARY

This bill amends title 33 Virgin Islands Code, subtitle 2, chapter 89, subchapter I, section 2494 by requiring the Lieutenant Governor to offset a property owner's property tax liability against any amount of money that the Government of the Virgin Islands owes to that property owner upon certification of proof of debt.

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