

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.”

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

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

BILL SUMMARY

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

BR25-0239/February 25, 2025/SLR