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PROCEEDINGS OF THE COLONIAL COUNCIL FOR ST. CROIX.

(Continued from Saturday's Avis)

After the recess the Council reassembled and the Chairman brought up Item 3.

Item 3.

Colonial Council Bill No. 3.
Introduction of and 1st Discussion on Colonial Council Bill No. 3, draft of an ordinance, introduced by 3rd Member for Christiansted Country District (R. W. Skeoch), amending an ordinance to provide for an Income Tax for the Municipality of St. Croix and to provide for the collection thereof, which was sanctioned on the 19th. day of December 1918. The Bill reads as follows:

Colonial Council No. 3.

Third Council. First Session, 1921-1922.

DRAFT OF AN ORDINANCE TO AMEND AN ORDINANCE ENTITLED.

"An Ordinance to provide for an Income Tax for the Municipality of St. Croix, and to provide for the collection thereof", which was sanctioned on the 19th of December 1918.

Be it enacted by the Colonial Council for St. Croix in session assembled:

That to the Ordinance providing for an income tax and the collection thereof for the Municipality of St. Croix there be added the following section to be inserted as section eleven, viz:

Section 11. All income taxes which may become due on the 1st day of July 1921 and on the 1st day of July of each succeeding year

thereafter may be paid by the tax payer in four equal instalments as follows:

The first instalment shall be paid at the time fixed for the filing of the return; provided, however, that for the tax falling due on July 1st 1921 the first instalment shall be paid on July 1st 1921, and the second instalment shall be paid on the 1st day of the third month thereafter; provided however that for the tax falling due on July 1st 1921 the second instalment shall be paid on July 1st 1921, and the third instalment shall be paid on the 1st day of the sixth month thereafter, and the fourth instalment shall be paid on the 1st day of the ninth month thereafter.

REMARKS.

Section 30 and 31 of the United States Income Tax Regulations provides:—

30: The tax may be paid in four equal instalments as follows:

"The first instalment shall be paid at the time fixed by law for filing the return, and the second instalment shall be paid on the 15th day of the third month, the third instalment on the 15th day of the sixth month, and the fourth instalment on the 15th day of the ninth month, after the time fixed by law for the filing the return."

31: "The total tax may be paid at the time of filing the return, or if not so paid, one instalment must be paid and the balance may be paid in instalments, or in full, on or prior to any subsequent instalment referred to above. Failure to pay any instalment on the date fixed by law makes the taxpayer liable for the balance of the tax upon notice and demand by the Collector."

And whereas, it will work a great inconvenience to many tax payers in St. Croix if they must pay their income tax for the taxable year of 1920 in one instalment on June 30th 1921;

And whereas it appears to the proponent of this draft of Ordinance

that no material inconvenience will result, as to necessary finances being in the Colonial Treasury at all times when needed in meeting all demands upon the Colonial Treasury during the fiscal year;

It is therefore considered by this proponent feasible that the payment of the income tax for the year 1920 and each year thereafter may be made in quarterly instalments.

ROBT. W. SKEOCH,

3rd Member for Christiansted Country District

It was put to the vote and unanimously carried that the bill be furthered.

3rd Member for Christiansted Country District (Robt. W. Skeoch) in introducing the bill said,—Mr. Chairman. I believe copies of the Ordinance have been sent to Members. The draft is self explanatory. We have heard today a good deal of discussion on Income Tax, and after hearing the remarks of His Excellency the Governor, where he recommended Federal Law for these islands, I consider this a part of the law. I think this is a part of the law that will give us less trouble, as it will give one the right to pay his Income Tax, in part. Although we had a good crop last year, this year it might be very difficult for one to pay his Income Tax when it becomes due. I recommend the draft to the Council for speedy dispatch, and hope it will meet with favorable reception.

2nd Appointed Member (No'l) remarked: Mr. Chairman. As far as Income Tax goes I am not personally interested, because I have had the pleasure of paying my Income Tax to the Federal Government since I came here. Under Income Tax Law, such a procedure is allowed; as far as I read, the Federal Income Tax will be passed this session, so the people of this island will have the privilege of paying their Income Tax instalments. I know from personal contact with a number of tax-payers that it will not be convenient for them to pay their tax in a lump sum this year, due to the dry weather we have had, and also the low prices prevailing in the market. I know cane is cultivated today for more money than it produces, naturally, the cultivators have met with unforeseen loss since. The taxpayers will have to come forward on July 1st, and that means that they will have to mortgage their estates. As far as the Colonial Treasury is concerned, we are spending only one-twelfth of the budgetted amounts each month, and if the taxpayers are allowed to pay their tax by instalments that would be a great relief to them. I make this remark, not because I am personally interested, but it is justice