

ACT NO. 7794

BILL NO. 31-0218

THIRTY-FIRST LEGISLATURE OF THE VIRGIN ISLANDS

Regular Session

2015

An Act amending title 33 Virgin Islands Code, chapters 3 to designate portions of the excise taxes as advance disposal fees and increase the schedule of rates for excise taxes for certain products, and to enact a technical amend to Act 7536 to revive the Antilitter and Beautification Fund

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Be it enacted by the Legislature of the Virgin Islands:

SECTION 1. Title 33 Virgin Islands Code, chapter 3, section 42 is amended by adding subsection (f) to read as follows:

“(f) The specified portions of excise taxes on goods in the following categories under subsection (a) are designated advance disposal fees under title 19, V.I.C. §§ 1552(b) and 1553(i) (1), for the antilitter and beautification programs of the Waste Management Authority and must be deposited into the Antilitter and Beautification Fund established under section 3079 of this title within 15 days after their receipt by the Bureau of Internal Revenue.

- (1). Under item I-Beers of foreign manufacturer, per case of 24-12 ounce containers or the equivalent... \$0.58 per case;
- (2). Under item I-Beers manufactured in the United States, per case of 24-12 ounce containers or the equivalent..... \$0.58 per case;
- (3). Under item VI-all other articles, goods, merchandise and commodities other than those listed as exempt under the subsection (e) of this section.... \$1.2% of value; and
- (4). Under item VIII-Carbonated drinks, per case of 24-12 ounce containers or equivalent..... \$0.43 per case.”

SECTION 2. Title 33 Virgin Islands Code, chapter 3, section 42 is amended by adding the scheduled fee increases as follows, beginning October 1 and each year thereafter:

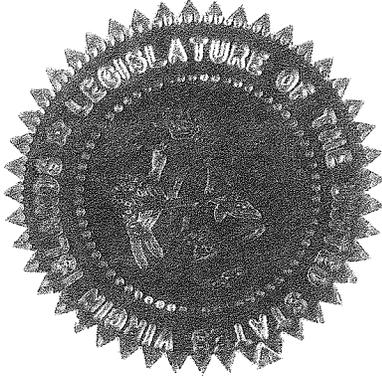
<i>Description of Categories Designated as Advance Disposal Fees</i>	<i>Current Fees</i>	<i>Fee Increase FY 2016</i>	<i>Fee Increase FY 2017</i>	<i>Fee Increase FY 2018</i>	<i>Fee Increase FY 2019</i>	<i>Fee Increase FY 2020</i>
<i>Under Item I-Beers of foreign manufacture, per case of 24-12 ounce containers or the equivalent</i>	<i>\$.48 per case</i>	<i>\$.58 per case</i>	<i>\$.68 per case</i>	<i>\$.78 per case</i>	<i>\$.88 per case</i>	<i>\$.98 per case</i>
<i>Under Item I-Beers manufacture in the United States, per case of 24-12 ounce containers or the equivalent</i>	<i>\$.48 per case</i>	<i>\$.58 per case</i>	<i>\$.68 per case</i>	<i>\$.78 per case</i>	<i>\$.88 per case</i>	<i>\$.98 per case</i>
<i>Under Item VI-all other articles, goods, merchandise and commodities other than those listed as exempt under subsection (e) of this section</i>	<i>1% of Value</i>	<i>1.2 % of Value</i>	<i>1.4% of Value</i>	<i>1.6% of Value</i>	<i>1.8% of Value</i>	<i>2% of Value</i>
<i>Under Item VII-Carbonated drinks, per case of 24-12 ounce containers or equivalent</i>	<i>\$.36 per case</i>	<i>\$.43 per case</i>	<i>\$.50 per case</i>	<i>\$.57 per case</i>	<i>\$.64 per case</i>	<i>\$.72 per case</i>

SECTION 3. Act No. 7536, section 2 is amended after "3079" by inserting "is reenacted to read as follows: "§3079".

SECTION 4. Section 3 takes effect retroactively on October 15, 2013.

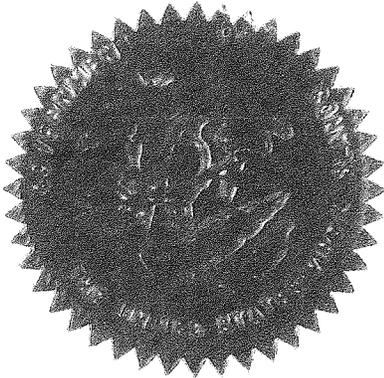
Thus passed by the Legislature of the Virgin Islands on September 22, 2015.

Witness our Hands and Seal of the Legislature of the Virgin Islands this 29th Day of September, A.D., 2015.



Neville James
Neville James
President

Myron D. Jackson
Myron D. Jackson
Legislative Secretary



Bill No. 31-0218 is hereby approved.

Witness my hand and the Seal of the Government of the United States Virgin Islands at Charlotte Amalie, St. Thomas, this 29th day October A.D., 2015.

Kenneth E. Mapp
Kenneth E. Mapp
Governor