

ACT NO. 7751

BILL NO. 31-0149

THIRTY-FIRST LEGISLATURE OF THE VIRGIN ISLANDS

Regular Session

2015

An Act amending title 33 Virgin Islands Code, chapter 85 relating to the preparation of property tax assessment rolls authorizing the Tax Assessor to issue real property tax bills based on the assessment of the current year and providing for notice of new assessments in the same year the assessment is made and for various other purposes

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WHEREAS, the Territory is in need of capital to support government operations; and

WHEREAS, the real property tax revenue is one of the primary sources of raising revenue for the Territory; and

WHEREAS, the Office of the Tax Assessor requires legislative authority to issue the real property tax bills for a given calendar year based on the assessment roll of that current year; and

WHEREAS, the proposed bill will enable the Tax Assessor to issue the 2015 real property tax bills in the 2015 calendar year; Now, Therefore,

Be it enacted by the Legislature of the Virgin Islands:

SECTION 1. Title 33 Virgin Islands Code, chapter 85, section 2405 subsection (a) is amended in the first sentence by striking "next" and inserting "current, and in the second sentence by striking "15th" after both occurrence of "January" and inserting "1st", and by striking "March" and inserting "May".

SECTION 2. Title 33 Virgin Islands Code, chapter 85, section 2412 is amended in paragraph (2) by inserting "real" before "property" and in paragraph (3) at the beginning of the second sentence by adding a clause that reads: "If a new assessment is made on the property", and striking all of the language after "May 15" and inserting "of the year the assessment is made"; in the third sentence by striking "assessor" and inserting "Tax Assessor"; and after the third sentence

by adding a sentence that reads as follows: "If a new assessment has not been made, the prior year's assessment must be applied to the current year's assessment.

SECTION 3. The sum of \$60,000 is appropriated from the General Fund in the fiscal year ending September 30, 2015, to the Women's Coalition of St. Croix.

~~**SECTION 4.** Act No. 7625, section 1, paragraph (4) is amended as follows:~~

~~(1) Strike "45%" and "55%", and insert in lieu thereof "\$157,500" and "\$117,500" respectively;~~

~~(2) After "\$75,000," add "to the Department of Sports, Parks and Recreation";~~

~~(3) Strike "of the allocation";~~

~~(4) Strike "must be used"; and~~

~~(5) After "youth," add "through My Brother's Workshop, St. Croix"~~

SECTION 5. Act No. 7693 is amended, section 1 is by Striking all the language after the "Education" and inserting new language that reads as follows: "for the specific purposes and in the specific amounts established in paragraphs (1) and (2).

(1) Maintenance of Public Schools in the amount of \$1,000,000 divided as follows:

(A) Closure of St. Croix Public Schools in the 2015 school year and Relocation of materials, supplies and related items	\$100,000
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(B) St. Croix Public School Maintenance	\$450,000
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(C) St. Thomas Public School Maintenance	\$450,000
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(2) Textbooks in the amount of	\$1,000,000."
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SECTION 6. As used in Section 5, the term, "textbook", includes:

(1) any version of a book, including hard-covered or paperback books, manuals, and workbook;, and

(2) any courseware or other instructional materials, including electronic textbooks, online technologies, CD-ROMS, digital applications, or any other format that is used to contribute to the learning process of students.

SECTION 7. Notwithstanding the limitations on the use of funds prescribed in title 33 Virgin Islands Code, chapter 111, section 3057, the sum of \$27,000.00 is appropriated in the fiscal

year 2015, from the St. John Capital Improvements Fund for the purpose of purchasing a "Jaws of Life", critical lifesaving equipment, for St. John Rescue.

SECTION 8. Notwithstanding any other law to the contrary, the authorization given under Sections 1 and 2 of this Act does not permit the Governor, or the Government of the Virgin Islands, acting through the office of the Lieutenant Governor to charge or cause to be charged any interest or penalties on real property taxes for the 2015 year, if the 2015 tax bills are paid by February 1, 2016.

SECTION 9. Pursuant to power vested in the Legislature of the Virgin Islands in section 12 of the Revised Organic Act of 1954, the salaries of the positions listed in paragraphs (1) — (21) are set at the salaries that were being paid for each of the respective positions on December 31, 2014:

- (1) — Commissioner of the Department of Agriculture;
- (2) — Commissioner of the Department of Education;
- (3) — Commissioner of the Department of Finance;
- (4) — Commissioner of the Department of Health;
- (5) — Commissioner of the Department of Human Services;
- (6) — Attorney General — Department of Justice;
- (7) — Commissioner of the Department of Labor;
- (8) — Commissioner of the Department of Licensing and Consumer Affairs;
- (9) — Commissioner of the Department of Planning and Natural Resources;
- (10) — Commissioner of the Department of Property and Procurement;
- (11) — Commissioner of Department of Public Works;
- (12) — Commissioner of the Virgin Islands Police Department;
- (13) — Commissioner of Department of Sports, Parks and Recreation;
- (14) — Commissioner of Department of Tourism;
- (15) — Director of the Bureau of Internal Revenue;
- (16) — Director of Motor Vehicles;

- ~~(17) Director of the Office of Management and Budget;~~
- ~~(18) Director of the Department of Personnel;~~
- ~~(19) Director of Virgin Islands Fire Service;~~
- ~~(20) Director of the Virgin Islands Territorial Emergency Management Agency; and~~
- ~~(21) Adjunct General Virgin Islands National Guard."~~

SECTION 10. (a) Pursuant the Governor's responsibilities under title 23, chapter 10, subchapter I of the Virgin Islands Code to reduce vulnerability of the people and communities of this Territory and protect them from major disasters, the Governor may expend up to \$500,000 from any available funds in the Treasury of the Virgin Islands for drought relief.

(b) The sum appropriated in subsection (a) remains available until expended.

~~**SECTION 11.** The Governor shall submit a report to the Legislature on the amounts from each fund used and the specific purposes for which the funds were used not later than seven calendar days from the date the Governor accesses the funds.~~

SECTION 12. Title 29 Virgin Islands Code, chapter 12, subchapter III is amended as follows:

- (a) The title is amended by inserting "for the Music Industry" at the end;
- (b) In section 747, by striking paragraphs (5) and (10);
- (c) Section 747a is repealed;
- (d) In section 747(b)(a), paragraph (6), by striking "film or"; in paragraph (11), by striking "Filmmakers, film production companies" and in paragraph (12), by striking "Filmmakers, film production and film or";
- (e) In section 747d, by striking subsection (c) (2) (B); and in paragraph (3), by striking "film assistants and "or filming";
- (f) In section 747e, subsection (b), by striking "film or" and by striking subsection (d), paragraph (4); and
- (g) In section 747g, by striking subsection (b), paragraph (3).

SECTION 13. Title 29 Virgin Islands Code, chapter 12, as amended by Act No. 7728 to add a subchapter IV, is amended as follows:

- (a) In section 750, section (a), paragraph (1), by striking "music video";

(b) Section 751 is amended by adding subsections (p) and (q) to read as follows:

“(p) ‘Filmmaking’ means all forms, steps or techniques involved in the processing and production of items or commodities designed to transmit visual communication through the motion picture media, including celluloid tapes, cassettes or any other vehicle for such transmittal.

(q) ‘Video data content’ means any recordable form of audio-visual information in any digital or analog format resulting from either the filming process-capturing the audio-visual data-or the post production process, editing, sound design, and related activities.

(c) In section 751, subsections (g), (i) (j) and (n), by striking “Office of Film and Music Promotion of the”;

(d) In section 751, subsection (j), by striking “music videos,”;

(e) In section 751, subsection (l), after the first occurrence of “Virgin Islands” insert “has more than fifty percent of its controlling interest owned by a Virgin Island Resident,”;

(f) Section 752, by striking the current title and inserting “Administration of Incentives”;

(g) Section 752, subsection (a) is amended by striking all of the language preceding “is responsible” and inserting “The Virgin Islands Economic Development Authority in partnership with the Department of Tourism”;

(h) Section 752, subsection (b), is amended by striking “the Chief Executive Officer of” and “oversee the office and”;

(i) Section 752, subsection (c) is amended by striking “and attendant office at the Economic Development Authority” and by adding at the end of the subsection “, until fully expended in the same fiscal year. The maximum amount of the rebates permitted in any fiscal year shall be the maximum amount funded from the Tourism Advertising Revolving Fund.”

(j) Section 752, subsection (d) is stricken.

(k) Section 752a is amended by adding a subsection (e) to read:

“(e) The Economic Development Authority may establish an educational scholarship fund that must be administered with the Virgin Islands Board of Education to provide scholarships for film related educational programs for Residents.”

(l) Section 752a, subsection (b) is amended by striking "Office of Film and Music Promotions", and subsections (c) is amended by striking "of the Film and Music Promotion" and by inserting in their stead "Department of Tourism".

(m) Sections 752 and 752a are amended by striking in the title of 752 "Office of Entertainment Production" and inserting "Administration of," by striking the title of 752a, and combing the two sections, and re-designating the provision of section 752a accordingly.

(n) Section 753, subsection (a), paragraph (4), is amended by striking "the Office of Film and Music Promotion of."

(o) Section 753a, subsection (b) is amended by striking all of the language after "subsection (a)" and inserting "up to a maximum of 3 projects per annum with a maximum of Incentives and credits equal to \$1,050,000, if they meet all requirements of this subchapter."

(p) Section 753b, subsection (c) is amended by striking "section" and inserting "subchapter."

Thus passed by the Legislature of the Virgin Islands on July 30, 2015.

Witness our Hands and Seal of the Legislature of the Virgin Islands this 31ST Day of July, AD., 2015.



Neville James
Neville James
President

Myron D. Jackson
Myron D. Jackson
Legislative Secretary