

**ACT NO. 7245**  
**BILL NO. 29-0010**

**TWENTY-NINTH LEGISLATURE OF THE VIRGIN ISLANDS**

**Regular Session**

**2011**

An Act amending title 33 Virgin Islands Code, chapter 3 adding section 57 providing for a marine terminal user's tax

---0---

**WHEREAS**, it has been determined that 1,751, 328 cruise ship passengers visited the St. John and St. Thomas district in 2010; and

**WHEREAS**, infrastructure maintenance and improvements are needed to enhance the destination for our visitors in the ports of St. Thomas and St John; and

**WHEREAS**, the safety and security of our visitors is our top priority, and the attainment of an increased law enforcement presence will improve the safety of our visitors; and

**WHEREAS**, there are major efforts being made to revitalize the downtown area of Charlotte Amalie to enhance the historic district and the destination experience of our visitors; and

**WHEREAS**, there is ongoing development of the Smith Bay Park, which will provide a variety of beach, recreational activities in the District and which will enhance the destination; and

**WHEREAS**, substantial funding is needed for port and infrastructure improvement and maintenance and the enhancement of our tourism product; Now, Therefore,

*Be it enacted by the Legislature of the Virgin Islands:*

**SECTION 1.** Title 33 Virgin Islands Code, chapter 3 is amended by adding a new section that reads as follows:

**“§ 57. Marine terminal tax**

(a) As used in the section the term—

(1) "Cruise ship" means a passenger vessel over 100 gross tons which is authorized to carry more than 12 passengers for hire making voyages lasting more than 24 hours, of which any part is on the high seas. The term does not include a ferry boat.

(2) "Marine terminal operator" means a person engaged in St. Thomas and St. John in the business of furnishing wharfage, dock, warehouse, or other terminal facilities in connection with cruise ships and other ocean common carriers. The term includes all public and private operators and specifically includes the Virgin Islands Port Authority and the West Indian Company, Limited.

(b) Every passenger transported by a cruise ship using the facilities of a marine terminal operator in the District of St. Thomas and St. John shall pay to the Government of the Virgin Islands a marine terminal user's tax at the rate of \$1 per passenger collected by the marine terminal operator and remitted to the Government of the Virgin Islands.

(c) The tax imposed by subsection (b) is not a part of the rate structure of the West Indian Company Limited, or the Virgin Islands Port Authority.

SECTION 2. Title 25 Virgin Islands Code is amended by adding a new chapter that reads as follows:

**"CHAPTER 17**

§501. Notwithstanding title 14, chapter 61 and title 32, chapter 21 of this code, cruise ships anchored or docked at the piers in St. Thomas and St. John may operate their onboard casinos after 5 p.m. while in port for use only by their passengers.

SECTION 3. Act 6287, section 23 is repealed.

SECTION 4. Section 1 of this Act takes effect October 1, 2011.

Thus passed by the Legislature of the Virgin Islands on March 23, 2011.

Witness our Hands and Seal of the Legislature of the Virgin Islands this 25<sup>th</sup>  
Day of March, A.D., 2011.



Handwritten signature of Ronald E. Russell in black ink.

Ronald E. Russell  
President

Handwritten signature of Samuel Sanes in black ink.

Sammuel Sanes  
Legislative Secretary