

01/19/16-REPORTED OUT TO THE COMMITTEE ON RULES AND JUDICIARY

BILL NO. 31-0115

Thirty-first Legislature of the Virgin Islands

May 20, 2015

An Act amending title 19 Virgin Islands Code, chapter 53A relating to exemptions from the smoking ban and amending section (1) (a), (t) of Act 4740 repealing the exemption of cigars from excise taxes

PROPOSED BY: Senator Jean A. Forde

Be it enacted by the Legislature of the Virgin Islands:

SECTION 1. Title 19 Virgin Islands Code, chapter 53A is amended as follows:

(a) Section 1482 is amended by:

(1) inserting a new paragraph (4) to read as follows:

“(4) ‘Cigar factory’ means any commercial establishment, including an area commonly called a cigar lounge where cigars are smoked by the establishment’s customers, where:

(A) cigars are hand rolled from tobacco grown in, or imported into the Virgin Islands;

(B) a minimum of one cigar roller is employed, present and available to roll cigars during the establishment’s hours of operation; and

1 (C) not more than 60 percent of the establishment's revenue is derived
2 from sales other than cigar and tobacco products, such as accessories, humidors,
3 cutters, lighters, butane and other lighter fuel, clothing with printing and logos of
4 the establishment, liquor and other beverages, and factory tours";

5 (2) inserting in paragraph (10), the words "except a cigar factory as defined in
6 this section" after "retail store"; and

7 (3) renumbering existing paragraphs (4) through (11) accordingly; and

8 (b) Section 1484 (a), paragraph (1) is amended by inserting the words "or in any cigar
9 factory, as defined in section 1482, paragraph (4)" after the words "private club as defined under
10 section 1482, paragraph (7)".

11 **SECTION 2.** Act No. 4740 is amended in section 1 (a) by striking paragraph (1) (t),
12 "cigars" and re-designating the remaining paragraphs accordingly."

13 **BILL SUMMARY**

14 Section 1 of this bill amends title 19 Virgin Islands Code, chapter 53A adding a definition
15 for "cigar factory" under section 1482 and amending section 1484 to allow smoking in cigar
16 factories. Section 2 of the bill amends Act No. 4740 by repeals the exemption from excise taxes
17 on cigars.
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20 **BR15-0207/January 29, 2015/YLT**
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