

# ACT NO. 7852

## BILL NO. 31-0115

### THIRTY-FIRST LEGISLATURE OF THE VIRGIN ISLANDS

#### Regular Session

2016

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

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*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) redesignating the existing paragraphs and 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

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

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

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

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

**SECTION 2.** Title 19 Virgin Islands Code, chapter 53A, section 1486 is amended by designating the existing language as subsection (a) and adding subsection (b) that reads as follows:

"(b) Signs reading "SMOKING ALLOWED INSIDE" must be clearly and conspicuously posted at the entrance of cigar factories as defined in section 1482 of this chapter, and inside the facility prominently posted signs must be posted warning that smoking presents a health hazard, as stated by the United states Surgeon General."

**SECTION 3.** Title 33 Virgin Islands Code, Subtitle 1, Part 1, chapter 3, section 42 (a) II (3) is amended by striking "20%" and inserting "25%".

**SECTION 4.** Act No. 4740 is amended in section 1 (a) by striking paragraph (t), "cigars" and re-designating the remaining paragraphs accordingly.

Thus passed by the Legislature of the Virgin Islands on February 25, 2016.

Witness our Hands and Seal of the Legislature of the Virgin Islands this 10<sup>th</sup> Day of March, A.D., 2016.



*Neville James*  
Neville James  
President

*Myron D. Jackson*  
Myron D. Jackson  
Legislative Secretary

**Bill No. 31-0115 is hereby approved.**

Witness my hand and the Seal of the Government of the United States Virgin Islands at Charlotte Amalie, St. Thomas, this 23<sup>rd</sup> day of March, A.D., 2016.



*Kenneth E. Mapp*  
Kenneth E. Mapp  
Governor