ACT NO. 7261

OVERIDDEN: 07/07/11
Sections 5(a)(b) & (d)
6, 7(i)(j)
and Section 13

BILL NO. 29-0123

TWENTY-NINTH LEGISLATURE OF THE VIRGIN ISLANDS

Regular Session

2011

An Act enacting the Virgin Islands Economic Stability Act of 2011, amending Title 33 Virgin Islands Code, chapter 3 to add a new section 58 pertaining to Emergency Services Surcharge; to set the implementation date of the Act, to repeal section 29 of Act No. 6333 and for other purposes

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WHEREAS, the current global economic crisis has presented the people of the United States Virgin Islands with a grave challenge; and

WHEREAS, the economic indicators for the United States Virgin Islands present a picture of decreased economic activity; and

WHEREAS, the Government of the Virgin Islands is in a precarious financial condition; and

WHEREAS, the current global economic crisis and the economic indicators warrant a comprehensive approach to address the challenges faced by the Territory; and

WHEREAS, the Government of the Virgin Islands recognizes that a balancing act is required to continue to provide basic and needed services to the people of the Virgin Islands while reducing the operating cost of the Government of the Virgin Islands; and

WHEREAS, there are government employees, including those employed in semi-autonomous agencies receiving any portion of their funding from the General Fund, who have been employed over thirty (30) years, who are eligible to retire from Government service and who are being paid in excess of forty-seven million dollars (\$47,000,000.00) annually in salary and fringe benefits; and

WHEREAS, the burden on the Government Operating budget is overwhelming and unsupportable for much longer, unless many of these employees retire and aid in abating the Government's cash flow problems; and

WHEREAS, the Economic Stability Act balances the need to provide basic and needed services while reducing the operating cost of the Government of the Virgin Islands and at the same time reinvigorating the economy by encouraging the transitioning of government employees to the private sector; Now, Therefore,

Be it enacted by the Legislature of the Virgin Islands:

SECTION 1. Short Title.

This Act may be referred to as the "Economic Stability Act of 2011".

SECTION 2. Definitions

The purposes of this Act:

- (a) "Accounting Record" means a two-year cost management analysis to be performed by the Commissioner of the Department of Finance, of all monies diverted from any source of local funds to assist the Government with its operating costs, to include a description of the purpose for which the funds were used and the amount used for the specific purpose.
- (b) "Economic Stability" means, for the purposes of this Act, measures that need to be undertaken to provide basic and needed services while reducing the operating costs of the Government of the Virgin Islands.
- (c) "Publication of General Notice of Section 7 of this Act" means that the Division of Personnel shall upon passage of this Act, publish in the newspapers of the Territory a general notice of this Section, to inform the public of the Section's provision for employees electing to retire under the provisions of this Act.
- (d) "Two Year Period" means the statutory period covering two-years effective from the date-of-enactment of this Act for which accounting records are to be maintained by the Commissioner of the Department of Finance; the 8% salary reduction is to be implemented by the Legislative, Executive and Judicial Branches; the Voluntary Leave Without Pay initiative shall be available.
- (e) "Voluntary Leave Without Pay" means with the exception of employees funded by federal monies, that any employee of the VI Government who has accumulated five or more years of government service may take on their own initiative, up to two years, but not less than one year of Voluntary Leave Without Pay for any purpose whatsoever without losing seniority and shall have the right to return to his employment.

- SECTION 3. (a) Notwithstanding any law or provision to the contrary, the Government of the Virgin Islands is authorized to divert up to eighty (80) percent of revenues collected from local funds, except from the St. John and the St. Croix Capital Improvement Funds, to be used exclusively to assist the Government with its operating costs, including all special and other funds, whether or not such fund is designated as a separate and distinct fund.
- (b) Notwithstanding the provisions of title 3 Virgin Islands Code, section 177(b), regarding the annual audit of all governmental operations, upon the enactment of this Act and until two years therefrom, the Commissioner of the Department of Finance shall maintain a detailed accounting record of all monies diverted from any source of local funds to assist the Government with its operating costs, to include a description of what purpose the funds were used for and how much funds were used for the delineated purpose.
- (c) Notwithstanding the provisions of title 3 Virgin Islands Code, section 177(b), regarding the annual audit of all governmental operations, upon the enactment of this Act and until two years therefrom, the Commissioner of the Department of Finance shall submit a copy of the accounting records and detailed reports described herein to the Legislature on a quarterly basis.
- (d) The provisions of this section shall expire two (2) years from the enactment of this Act.
- SECTION 4. (a) Notwithstanding the provisions of title 24 Virgin Islands Code, section 20, title 3 Virgin Islands Code, chapter 25, title 24 Virgin Islands Code, chapter 14, or any other law to the contrary, the salaries of all Government employees in the executive and legislative branches shall be reduced by eight (8) percent; provided that, in its discretion, the judiciary will voluntarily comply with this section, or request an equivalent reduction in its budgets, or act in alternative ways to achieve the purposes of this section; and provided that no reduction shall have the effect of reducing an employee's salary below twenty-six thousand dollars (\$26,000). In the event that the 8% reduction shall result in an employee's salary falling below the \$26,000 cap, the employee's salary will be capped at \$26,000 despite the required 8% reduction.
- (b) The accumulation of annual leave and sick leave shall not be affected by the reduction in salary.
- (c) All employees who decide to retire within the two year effective period of this Act will be permitted to retire and have their annuity calculated at the pre-8 percent reduction salary rate so long as they pay the difference in pay rate.
- (d) Subsection (a) does not apply to government employees earning twenty five thousand dollars (\$25,000) or less
- (e) This section applies to all autonomous and semi-autonomous agencies/instrumentalities receiving any portion of their funding from the General Fund and to contractual workers.

- (f) The provisions of this section shall be effective from July 4, 2011 until July 3, 2013.
- SECTION 5. (a) Effective immediately upon enactment of this Act, notwithstanding any provision of law to the contrary, there is ordered a freeze of all hiring or rehiring of any employee in any department or agency of the executive branch, working as central staff of the legislative branch of the Government of the Virgin Islands, or in the judicial branch, except as exempted in this section. This section does not apply to the hiring of physicians and nurses by the Department of Health, hospital employees, teachers, guidance counselors or school librarians by the Department of Education, tax collectors/assessors/auditors for the Virgin Islands Bureau of Internal Revenue and Lieutenant Governor's Office, essential staff of the Courts, essential staff of the Legislature, as determined by the President, police officers by the Police Department, students hired by the various departments or agencies for summer employment, Emergency Medical Services, Fire Service, or the Bureau of Corrections. This section applies to all-autonomous and semi-autonomous agencies/instrumentalities receiving any portion of their funding from the General Fund.
- (b) This section shall not be construed to prohibit the transfer or promotion of any person employed by the Government on the effective date of this Act to fill a vacancy created by attrition. In addition, this section shall not apply to the temporary appointment of government officials whose permanent employment must be approved with the advice and consent of the Legislature.
- (c) The Director of Personnel shall, within fourteen (14) days of the effective date of this Act, transmit to the Legislature, a roster of all persons employed by the Government of the Virgin Islands on the effective date of this Act. The roster shall include the name, payroll (or employee) number, salary, fund, employment date, department or agency, and island of residence of each employee. The roster shall be organized by department or agency.
- (d) The provisions of this section shall expire two (2) years from the enactment of this Act.
- SECTION 6. (a) Notwithstanding the provisions of title 3 Virgin Islands Code, section \$\, 906(c)\$, no retiree may reenter the service of the government, either by appointment or on a contractual basis. This provision is effective upon the enactment of this Act and shall remain in effect for two (2) years from the enactment of this Act.
- (b)—Subsection (a) does not apply to medical personnel, teachers, Bureau of Internal Revenue revenue agents and officers, critical service providers of the Courts, critical service providers to the Legislature, as determined by the President or police officers.
- SECTION 7. (a) Notwithstanding the provision of title 3 Virgin Islands Code, chapter 27, section 705, or any other provision of law to the contrary, the Government shall pay ten thousand dollars (\$10,000) to any member of the GERS who has attained thirty or more years of credited service completed as of the date of enactment of this Act and elects to retire between June 30, 2011 and September 30, 2011.

- (b) Employees electing to retire under the provisions of this Act shall file an application with the GERS for an annuity and give notice to their department or agency by August 15, 2011 and, at the latest, by August 31, 2011. The Division of Personnel shall, upon the passage of this Act, cause to be published in the newspapers of the Territory a general notice of the provisions of this Section. Such notice shall inform the public of the provisions of this Section. Copies of the notice shall also be mailed by the Director of Personnel to the Commissioner of every executive department and the head of every agency of the Government of the Virgin Islands, including the Chief Justice of the Supreme Court and the Presiding Judge of the Superior Court.
- (c) It is the responsibility of the employee who elects to retire in accordance with this section to obtain all information, verifications or certifications necessary from his employer and from the GERS, and the employee is also responsible for submitting any forms or documentation that may be required by the GERS.
- (d) Notwithstanding any other law to the contrary, the Governor of the Virgin Islands, acting through the Commissioner of Finance or acting through the Public Finance Authority may, subject to the provisions of subsection (c), borrow monies from any public fund or private lending institution, including the Government Employees' Retirement System ("GERS"), enter into any loan, note, bond or other indebtedness not inconsistent with section 8 of the Revised Organic Act of the Virgin Islands and as is deemed necessary and appropriate, to cover those payments which the Government will have to pay out to participants in the retirement incentive program as authorized by subsection (a) of this section.
- (e) If the loan or other indebtedness is made to the Virgin Islands Public Finance Authority, the Virgin Islands Public Finance Authority may lend the proceeds of the borrowing to the Government of the Virgin Islands to make the described payments and to enter into all necessary and appropriate agreements to carry out this subsection, on such terms as the Virgin Islands Public Finance Authority and the Government of the Virgin Islands agree are necessary and appropriate and are not inconsistent with this section and the Virgin Islands Revised Organic Act of 1954.
- (f)(1) The aggregate of any internal government borrowing or financial transaction or combination of them under this section for the purposes enumerated under subsection(a) must not exceed \$13,000,000.00 in principal amount, plus associated fees, charges and carrying costs.
- (2) Nothing in this Act may be construed as authorizing the Governor to exceed the maximum principal amount authorized in this subsection or to use any portion of the amount authorized for any purpose not authorized in this section, and nothing in this section may be construed as authorizing borrowing from any government funds which results in an impairment of obligation of contracts.
 - (g) The authority of the Governor granted by this section expires on September 30, 2011.
- (h) The GERS shall furnish to the Commissioner of Finance a list of all employees who elect to retire in accordance with the provisions of subsection (a) of this section within fifteen days of the employees' election to retire.

- (i) The Department of Finance shall make all sick and annual leave credit payments available to retires within thirty (30) days of the election to retire in accordance with the provisions of subsection (a) of the section.
- (j) Notwithstanding any provision, regulation, or law to the contrary, any employee who elects to retire in accordance with the provisions of subsection (a) of this section, will be entitled to any and all pay raises previously negotiated for prior to that employee's retirement, provided that said employee was a party to the negotiations or was represented at the negotiations prior to retiring, and provided that the same agreement negotiated upon was in effect at the time of the employee's retirement. Such negotiated increase shall be included in the GERS calculations for the employee's determined annuity.
- (k) Notwithstanding any provision, regulation, or law to the contrary, any member of the GERS who has attained thirty or more years of credited service completed as of the date of enactment of this Act shall pay an additional three percent (3%) of their salary into the GERS, effective October 1, 2011.
- SECTION 8. (a) Notwithstanding any law or provision to the contrary, the Director of the Virgin Islands Bureau of Internal Revenue is authorized to publish in a generally circulated newspaper, the names of all businesses and entities and the owners thereof, that are delinquent on the payment of gross receipt taxes, hotel occupancy taxes and excise taxes for over six (6) months as of the date of enactment of this bill. The Director of Internal Revenue shall develop rules and regulations to implement this provision which shall include a 30-day notice to the owners of said businesses and entities before their names are published. Affected businesses and entities shall be given 45 days after publication of their names to pay 50% of the outstanding amount owed and to establish a payment plan for payment of the remaining amount.
- (b) Notwithstanding any law or provision to the contrary, the Director of the Virgin Islands Bureau of Internal Revenue is authorized to publish in a generally circulated newspaper; the names of all individuals that are delinquent on the payment of personal income taxes to the Government of the Virgin Islands. Two additional persons shall be hired (one in the St. Croix District; one in the St. Thomas/St. John District) for the sole purpose of collecting the approximately \$200 million in outstanding income taxes owed to the Territory. The Director of Internal Revenue shall develop rules and regulations to implement this provision which shall include a 30 day notice to each individual delinquent in the payment of personal income taxes before their names are published. Affected individuals shall be given 45 days after publication of their names to pay 50% of the outstanding amount owed and to establish a payment plan for payment of the remaining amount.
- **SECTION 9.** Notwithstanding the provisions of title 3 Virgin Islands Code, section 1 and title 3 Virgin Islands Code, section 31, subsection (a), the salary of the Governor and the salary of the Lieutenant Governor are reduced by eight (8) percent for two years, effective on the date of enactment of this Act.

SECTION 10. Notwithstanding the provisions of title 2 Virgin Islands Code, section 71, the salary of each Member of the Legislature is reduced by eight (8) percent for two years, effective on the date of enactment of this Act.

SECTION 11. Title 3 Virgin Islands Code, Chapter 25, subchapter VI is amended by adding section 593 to read:

"§ 593 Voluntary Leave Without Pay

- (a) With the exception of employees funded by federal monies, any employee who has accumulated five or more years of government service may take up to two years, but not less than one year of Voluntary Leave Without Pay for any purpose whatsoever without losing seniority and shall have the right to return to his employment.
- (b) During the period that the employee is on Voluntary Leave Without Pay, the Government in addition to paying the employer's share of contributions to the Health Insurance and Government Employees Retirement System (GERS) shall also pay the employee's share to both the Health Insurance and GERS.
- (c) During the period of Voluntary Leave Without Pay the employee may not accumulate annual leave or sick leave.
- (d) Voluntary Leave Without Pay may be taken only once during the employee's employment with the Government, based on the approval of the agency or department head, and may not be combined with any other kind of leave; except that if during the period of voluntary leave the employee suffers an illness or an injury that incapacitates him to the point that he cannot return to service and is so certified by a physician, the employee may receive any henefits under section 583 of this subchapter, but may not receive contributions from the government for insurance, retirement, annual and sick leave."
- **SECTION 12.** Act No. 7241 is amended in Section 10 by striking "title 29" and inserting in its place "Title 33".
- SECTION 13. Notwithstanding any law or provision to the contrary, there is hereby appropriated in the fiscal year ending September 30, 2013 and all subsequent fiscal years, the sum of \$7,000,000 from the Internal Revenue Matching Fund to the GERS as a direct contribution.

SECTION 14. Title 33 Virgin Islands Code, chapter 3 is amended by adding a new section that reads as follows:

"§ 58. Emergency Services Surcharge

(a) As used in this section the following terms have the following meanings:

- (1) "Access line" includes residence and business telephone lines and other switched packet or circuit lines connecting the customer premises to the public switched telephone network for the transmission of outgoing voice-grade-capable telecommunications services.
- (2) "Consumer" means a person who purchases telecommunications services, including local exchange telecommunications service, interexchange telecommunications services, postpaid wireless service, and VoIP service.
 - (3) "Dealer" means a person who sells prepaid wireless service to an end user.
- (4) "Emergency Services Surcharge" means the monthly surcharge that is collected by a telecommunications provider from its consumers.
- (5) "End User" means a person who purchases prepaid wireless service in a retail transaction.
- (6) "PBX" means public branch exchange and its telephone switching equipment owned by the customer and located on the customer's premises.
- (7) "PBX trunk" means a connection of the customer's PBX switch to the central office.
 - (8) "Place of Primary Use" has the meaning as defined in the federal Mobile
- (9) Telecommunications Sourcing Act, 4 U.S.C., §124, on the effective date of this section, with regard to the business or residential address representative of the wireless telecommunications service customer's primary use of service within the Virgin Islands.
- (10) "Postpaid Wireless Telecommunications Services" means wireless service that is not prepaid
 - (11) wireless service, as defined in paragraph (10).
- (12) "Prepaid Wireless Service" means wireless service that allows a caller to dial E911 to access the E911 system which is required to be paid for in advance and is sold in predetermined units or dollars of which the number declines with use in a known amount.
- (13) "Retail transaction" means the purchase of prepaid wireless service from a dealer for any
- (14) purpose other than resale. If more than one item or article of prepaid wireless service is purchased by an end user, then each item or article purchased are deemed to be a separate retail transaction.

- (15) "Telecommunications Provider" means a person, business or entity engaged in providing
 - (16) any of the following services to consumers in the Territory:
 - (A) Local Exchange Telecommunications Service, which is provision of telephone message transmission within an exchange;
 - (B) VoIP Telecommunications Service, which means interconnected Voice over Internet Protocol (i.e. "VoIP") service as defined in the Code of Federal Regulations, title 47, U.S.C. Part 9, section 9.3, as amended; and
 - (C) Wireless Telecommunications Service, which is Commercial Mobile Radio Service (CMRS) as defined under title 47 U.S.C., section 332(d), The Communications Act of 1934, and which provides real-time, two-way service that is interconnected with the public switched telephone network.
- (17) Telecommunications Provider doing business in the Virgin Islands means a Telecommunications Provider who provides service to a customer associated with the Territory through the following:
 - (A) In the case of the mobile telephone number (MTN), the geographical location associated with the first six digits or NPA/NXX of this MTN that is associated with the U.S. Virgin Islands;
 - (B) In the case of a local exchange customer, the physical location of the customer's address within the U.S. Virgin Islands.
 - (C) In the case of a prepaid wireless customer, the customers "Primary Place of Use" (PPU) within the Territory; and
 - (D) In the case of a VoIP customer, the Primary Place Use which is the customer's registered location within the Virgin Islands on the date the customer is billed.
- (b) Each Telecommunications provider doing business in the Virgin Islands shall collect a monthly Emergency Services Surcharge, "Monthly Surcharge," of \$1.00, which must be applied to the following:
 - (1) Each Access Line included in a local exchange consumer's account.
 - (2) Wireless Telecommunications Service to each mobile phone number included in a consumer's account for which a place of primary use has been designated within the Territory;

- (3) All-prepaid wireless telephone accounts:
- (4) For Centrex, PBX or other multi-station telecommunications services, the Monthly Surcharge applies to every line or trunk or PBX truck that allows simultaneous unrestricted outward dialing to the public switched telephone network;
- (5) For ISDN Primary Rate Interface services the Monthly Surcharge applies to every ISDN Primary Rate Interface network facility established by the customer;
- (6) For other channelized services in which each voice-grade channel is controlled by the Telecommunications Provider, the Monthly Surcharge applies to each line that allows simultaneous unrestricted outward dialing to the public switched telephone network; and
- (7) For VoIP services, the Monthly Surcharge applies to each instance VoIP service provided to a consumer who has designated a primary place of use within the Territory.
- (c) A payment to all monthly surcharges collected by a Telecommunications Provider must be remitted to the Virgin Islands Department of Finance no later than 30 calendar days following the last day of the calendar month in which the funds were collected.
- (d) If a consumer makes a payment on an outstanding billing from the Telecommunications Provider for any month less than the full amount of the bill, the monthly Surcharge must be deducted and credited to the Government of the Virgin Islands before any other credit is made.
- (e) On prepaid wireless telephone accounts, the surcharge must be collected by the dealer from the end user with respect to each retail transaction occurring in the Virgin Islands and remitted to the Virgin Islands Department of Finance no later than 30 calendar days following the last day of the calendar month in which the funds were collected.
 - (1) A retail transaction that is effected in person by a consumer at a business location of the dealer must be treated as occurring in the Territory if that business location is in the Virgin Islands, and any other retail transactions must be treated as occurring in the Territory if treated as occurring in the Virgin Islands for purpose of gross receipts taxation pursuant to title 33, section 43 Virgin Islands Code.
 - (2) The amount of the surcharge paid pursuant to this section must be either separately stated on an invoice, receipt, or similar documents that is provided to the end user by the dealer.
 - (3) The dealer is liable for remitting to the Department of Finance all surcharges the dealer collects from the consumer, including all surcharge amounts that the dealer is deemed to have collected in cases in which the charge has not been

separately stated on an invoice, receipt, or other similar document provided to the end user by the dealer.

- The amount of the surcharge that is collected by a dealer from a consumer may not be included in the base for measuring any fee, tax, surcharge, or other charge that is imposed by the Government of the Virgin Islands or any agency or instrumentality thereof.
- The proceeds of the monthly surcharge imposed by this section must be deposited (f) by the Department of Finance into the Emergency Services Fund, pursuant to Virgin Islands Code, title 33, section 3099, to be used for the Territory's Public Safety Answering Point ("PSAP") System, to establish, maintain and operate a mobile 911 system, and for other purposes."

SECTION 15. Section 14 takes effect on October 1, 2011.

SECTION 16. Act No. 6333, section 29 is repealed effective midnight on September 30, 2011

SECTION 17. Bill-No. 29-0014 (Act No. 7258) is hereby amended as follows:

- Section 2(a) is amended by striking the words "OMB Third Party Fiduciary \$3,600,000" and inserting new language to read as follows: "OMB - Third Party Fiduciary \$3,100,000";
- (b) From the savings realized from the reduction in Section 2(a) of Bill No. 29-0014 (Act No. 7258), there is appropriated in the fiscal year ending September 30, 2011, the sum of \$500,000 to the Department of Human Services for use in the Energy Crisis Program, Indigent Burial, Transient Travel, Emergency Welfare Services, Pharmaceutical Assistance Program, Disabled Persons Fund, Cancer Care, and Adult Protective Services Fund.

Thus passed by the Legislature of the Virgin Islands on June 22, 2011.

Witness our Hands and Seal of the Legislature of the Virgin Islands this 23rd Day of June, A.D., 2011.

Ronald E. Russell

President

Sammuel Sanes

Legislative Secretary



THE UNITED STATES VIRGIN ISLANDS

OFFICE OF THE GOVERNOR GOVERNMENT HOUSE

Charlotte Amalie, V.I. 00802 340-774-0001

THE GOVERNOR'S OBJECTIONS

Bill No. 29-0123 is hereby approved with the exception of the following items, part or parts, portion or portions thereof, which are hereby objected to (and deleted and disapproved in full) pursuant to Section 9(d) of the Revised Organic Act of the Virgin Islands of 1954, as amended:

SECTION 2.

The purposes of this Act:

(a) two-year

- (c) "Publication of General Notice of Section 7 of this Act" means that the Division of Personnel shall upon passage of this Act, publish in the newspapers of the Territory a general notice of this Section, to inform the public of the Section's provision for employees electing to retire under the provisions of this Act.
- (d) "Two Year Period" means the statutory period covering two years effective from the date of enactment of this Act for which accounting records are to be maintained by the Commissioner of the Department of Finance; the 8% salary reduction is to be implemented by the Legislative, Executive and Judicial Branches; the Voluntary Leave Without Pay initiative shall be available.
- (e) "Voluntary Leave Without Pay" means with the exception of employees funded by federal monies, that any employee of the VI Government who has accumulated five or more years of government service may take on their own initiative, up to two years, but not less than one year of Voluntary Leave Without Pay for any purpose whatsoever without losing seniority and shall have the right to return to his employment.

SECTION 4. (a)

title 24 Virgin Islands Code, section 20,

provided that,

provided that

- (b) The accumulation of annual leave and sick leave shall not be affected by the reduction in salary.
 - (c) decide to
- (d) Subsection (a) does not apply to government employees earning twenty-five thousand dollars (\$25,000) or less.
- SECTION 5. (a) Effective immediately upon enactment of this Act, notwithstanding any provision of law to the contrary, there is ordered a freeze of all hiring or rehiring of any employee in any department or agency of the executive branch, working as central staff of the legislative branch of the Government of the Virgin Islands, or in the judicial branch, except as exempted in this section. This section does not apply to the hiring of physicians and nurses by the Department of Health, hospital employees, teachers, guidance counselors or school librarians by the Department of Education, tax collectors/assessors/auditors for the Virgin Islands Bureau of Internal Revenue and Lieutenant Governor's Office, essential staff of the Courts, essential staff of the Legislature, as determined by the President, police officers by the Police Department, students hired by the various departments or agencies for summer employment, Emergency Medical Services, Fire Service, or the Bureau of Corrections. This section applies to all autonomous and semi-autonomous agencies/instrumentalities receiving any portion of their funding from the General Fund.
- (b) This section shall not be construed to prohibit the transfer or promotion of any person employed by the Government on the effective date of this Act to fill a vacancy created by attrition. In addition, this section shall not apply to the temporary appointment of government officials whose permanent employment must be approved with the advice and consent of the Legislature.
- (d) The provisions of this section shall expire two (2) years from the enactment of this Act.
- SECTION 6. (a) Notwithstanding the provisions of title 3 Virgin Islands Code, section 706(c), no retiree may reenter the service of the government, either by appointment or on a

contractual basis. This provision is effective upon the enactment of this Act and shall remain in effect for two (2) years from the enactment of this Act.

(b) Subsection (a) does not apply to medical personnel, teachers, Bureau of Internal Revenue- revenue agents and officers, critical service providers of the Courts, critical service providers to the Legislature, as determined by the President or police officers.

SECTION 7.

- (b) and, at the latest, by August 31, 2011 in the newspapers of the Territory
- (i) The Department of Finance shall make all sick and annual leave credit payments available to retirees within thirty (30) days of the election to retire in accordance with the provisions of subsection (a) of the section.
- (j) Notwithstanding any provision, regulation, or law to the contrary, any employee who elects to retire in accordance with the provisions of subsection (a) of this section, will be entitled to any and all pay raises previously negotiated for prior to that employee's retirement, provided that said employee was a party to the negotiations or was represented at the negotiations prior to retiring, and provided that the same agreement negotiated upon was in effect at the time of the employee's retirement. Such negotiated increase shall be included in the GERS calculations for the employee's determined annuity.

SECTION 8. (a)

which shall include a 30-day notice to the owners of said businesses and entities before their names are published. Affected businesses and entities shall be given 45 days after publication of their names to pay 50% of the outstanding amount owed and to establish a payment plan for payment of the remaining amount

(b) Notwithstanding any law or provision to the contrary, the Director of the Virgin Islands Bureau of Internal Revenue is authorized to publish in a generally circulated newspaper, the names of all individuals that are delinquent on the payment of personal income taxes to the Government of the Virgin Islands. Two additional persons shall be hired (one in the St. Croix District; one in the St. Thomas/St. John District) for the sole purpose of collecting the approximately \$200 million in outstanding income taxes owed to the Territory. The Director of Internal Revenue shall develop rules and regulations to implement this provision which shall include a 30-day notice to each individual delinquent in the payment of personal income taxes before their names are published. Affected individuals shall be given 45 days after publication of their names to pay 50% of the outstanding amount owed and to establish a payment plan for payment of the remaining amount.

SECTION 11.

(d)

; except that if during the period of voluntary leave the employee suffers an illness or an injury that incapacitates him to the point that he cannot return to service and is so certified by a physician, the employee may receive any benefits under section 583 of this subchapter, but may not receive contributions from the government for insurance, retirement, annual and sick leave

SECTION 13. Notwithstanding any law or provision to the contrary, there is hereby appropriated in the fiscal year ending September 30, 2013 and all subsequent fiscal years, the sum of \$7,000,000 from the Internal Revenue Matching Fund to the GERS as a direct contribution.

SECTION 14.

- (b)
- (3) All prepaid wireless telephone accounts;
- (c) A payment to

SECTION 16. Act No. 6333, section 29 is repealed effective midnight on September 30, 2011.

SECTION 17. Bill No. 29-0014 (

(b) Bill No. 29-0014 (

Witness my hand and the Seal of the Government of the United States Virgin Islands at Charlotte Amalie, St. Thomas, Virgin Islands, this 5 th day of July, A.D., 2011.