

DISTRICT COURT OF THE VIRGIN ISLANDS
DIVISION OF ST. THOMAS AND ST. JOHN

REEFCO SERVICES, INC.,	)	
	)	
Plaintiff,	)	
	)	
v.	)	Civil No. 2014-110
	)	
GOVERNMENT OF THE VIRGIN ISLANDS	)	
and VIRGIN ISLANDS BUREAU OF	)	
INTERNAL REVENUE,	)	
	)	
Defendants.	)	
	)	

ATTORNEYS:

Alexander Golubitsky, Esq.

Garvey Schubert Barer
Seattle, WA

For the Reefco Services, Inc.,

Claude Walker, AG

Carol Thomas-Jacobs, AAG

V.I. Department of Justice
St. Thomas, U.S.V.I.

*For the Government of the Virgin Islands and the Virgin
Islands Bureau of Internal Revenue.*

JUDGMENT

GÓMEZ, J.

Before the Court is the amended complaint of Reefco Services, Inc. For the reasons outlined in the memorandum opinion of even date, it is hereby

ORDERED that the March 31, 2016, order, docketed at ECF Number 38--which granted the motion to dismiss filed by the Government of the Virgin Islands and the Virgin Islands Bureau

of Internal Revenue--is **VACATED** insofar as that order dismissed Count Two of the amended complaint; it is further

ORDERED that **JUDGMENT** is entered in favor of the Government of the Virgin Islands and the Virgin Islands Bureau of Internal Revenue on Counts One, Three, and Five of the amended complaint; it is further

ORDERED that **JUDGMENT** is entered in favor of Reefco Services, Inc., on Counts Two and Four of the amended complaint; it is further

ORDERED that 33 V.I.C. § 42--as interpreted and enforced by the Virgin Islands Bureau of Internal Revenue--violates the Commerce Clause; it is further

ORDERED that the Virgin Islands Bureau of Internal Revenue shall **REFUND** improperly assessed excise taxes in the amount of \$5,287.74 to Reefco Services, Inc.; it is further

ORDERED that all pending motions are **MOOT**; and it is further

ORDERED that the Clerk of Court shall **CLOSE** this case.

s_____
Curtis V. Gómez
District Judge