

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2622 Session of
1986

INTRODUCED BY FOX, GODSHALL, BLAUM, NAHILL, J. TAYLOR,
LASHINGER, CARLSON, MOEHLMANN, JACKSON, PRESSMANN, VEON,
WOGAN, TELEK, KOSINSKI, TIGUE, GREENWOOD, BUNT, JOHNSON,
SIRIANNI, NOYE, GEIST, BOWLEY, McCLATCHY, RAYMOND, FARGO,
PHILLIPS, BOWSER, HERSHEY, SEVENTY, PETRONE, FATTAH, MERRY,
BATTISTO, TRELLO, MAIALE, SEMMEL, ITKIN, HAGARTY, WESTON,
E. Z. TAYLOR, ARTY, DURHAM, LANGTRY, FLICK, COHEN, MAYERNIK,
REBER, STEVENS AND McVERRY, JUNE 16, 1986

REFERRED TO COMMITTEE ON JUDICIARY, JUNE 16, 1986

AN ACT

1 Amending the act of August 26, 1971 (P.L.351, No.91), entitled
2 "An act providing for a State Lottery and administration
3 thereof; authorizing the creation of a State Lottery
4 Commission; prescribing its powers and duties; disposition of
5 funds; violations and penalties therefor; exemption of prizes
6 from State and local taxation and making an appropriation,"
7 providing that delinquent State and local taxes shall be
8 deducted from lottery prizes.

9 The General Assembly of the Commonwealth of Pennsylvania
10 hereby enacts as follows:

11 Section 1. The act of August 26, 1971 (P.L.351, No.91),
12 known as the State Lottery Law, is amended by adding a section
13 to read:

14 Section 8.1. Offset for Delinquent Taxes.--Prior to the
15 payment of any prize of one thousand dollars (\$1,000) or more
16 from the State Lottery Fund, the secretary shall cause a search
17 to be made of the records of the Department of Revenue for
18 delinquent State taxes owed by the prizewinner. The secretary

1 shall also require the prizewinner, as a prerequisite to the
2 receipt of any such prize, to produce a verified statement or
3 statements from the local tax collector or collectors of the
4 political subdivision in which the prizewinner resides, that the
5 prizewinner is not delinquent in the payment of any local taxes
6 or, if he is delinquent, the amount of the delinquency. If a
7 prizewinner is found to be delinquent in the payment of any
8 State or local taxes, the secretary shall offset the amount of
9 delinquencies against the amount of the prize. The secretary
10 shall deduct from the prize, and draw his warrants for the
11 amounts offset in favor of the department as to delinquent State
12 taxes, and in favor of the political subdivisions as to
13 delinquent local taxes, for payment of the delinquencies, and
14 for any balance, in favor of the prizewinner. In any case in
15 which the amount of State or local tax due is in dispute, the
16 department shall withhold payment of the amount claimed to be
17 due by the taxing authorities until such time as the dispute is
18 finally resolved. The secretary may provide by regulation for
19 the form and content of statements required from local tax
20 collectors.

21 Section 2. This act shall take effect in 60 days.