

## AMENDMENTS TO SENATE BILL NO. 473

Sponsor: SENATOR BOSCOLA

Printer's No. 509

1 Amend Bill, page 1, lines 9 through 18; page 2, lines 1  
2 through 30; page 3, lines 1 through 7; by striking out all of  
3 said lines on said pages and inserting

4 (a) Duty of Department of Revenue in intercept of State  
5 lottery winnings.--In the case of a person winning a single  
6 lottery prize of more than \$2,500 in the State Lottery, the  
7 Department of Revenue shall, after making its determination  
8 subject to section 215 of the act of April 9, 1929 (P.L.343,  
9 No.176), known as The Fiscal Code, and 23 Pa.C.S. § 4308  
10 (relating to lottery winnings intercept) that either the lottery  
11 prize is not subject to a deduction for delinquent State tax  
12 liability, delinquent court-ordered obligations for crimes as  
13 defined in section 103 of the act of November 24, 1998 (P.L.  
14 882, No.111), known as the Crime Victims Act, delinquent support  
15 or that after deducting for these delinquencies, prize amounts  
16 remain that can be subject to deduction for the amount of the  
17 outstanding toll liability:

18 (1) In consultation with the commission, make a  
19 reasonable effort to determine if the prizewinner has an  
20 outstanding toll liability, including any associated fee or  
21 penalty, prior to paying the lottery prize.

22 (2) If the Department of Revenue determines that the  
23 prizewinner has an outstanding toll liability, including any  
24 associated fee or penalty, and the right to appeal has  
25 expired with no appeal having been taken or if an appeal has  
26 been taken, it has been resolved and is not pending, the  
27 Department of Revenue shall intercept and deduct from the  
28 lottery prize the amount of outstanding toll liability and  
29 remit the deducted amount to the commission.

30 (3) Notify the prizewinner of the remittance to the  
31 commission.

32 (4) Pay the balance of the prize to the prizewinner in  
33 accordance with law.

34 (b) Duty of Department of Revenue in intercept of State  
35 income tax.--If a taxpayer is due a refund of tax under Article  
36 III of the act of March 4, 1971 (P.L.6, No.2), known as the Tax  
37 Reform Code of 1971, the Department of Revenue shall, after

1 making a determination that the refund is not subject to a  
2 deduction for a delinquent State tax liability, a delinquent  
3 claim for support subject to 23 Pa.C.S. § 4307 (relating to  
4 State income tax intercept) or a claim for any delinquent court-  
5 ordered obligations for crimes as defined in section 103 of the  
6 Crime Victims Act, or that after deducting for any of those  
7 claims, amounts remain that can be subject to deduction, in  
8 whole or in part, for the amount of the outstanding toll  
9 liability:

10 (1) In consultation with the commission, make a  
11 reasonable effort to determine if the person owes to the  
12 commission unpaid tolls, including any associated fee or  
13 penalty, prior to paying the refund.

14 (2) If the Department of Revenue determines that the  
15 person owes unpaid tolls to the commission, including any  
16 associated fee or penalty, and the right to appeal has  
17 expired with no appeal having been taken or if an appeal has  
18 been taken, it has been resolved and is not pending,  
19 intercept and deduct the amount owed from the refund and  
20 remit the deducted amount to the commission.

21 (3) Notify the taxpayer of the remittance to the  
22 commission.

23 (4) Pay the balance of the refund to the taxpayer in  
24 accordance with applicable law.

25 (c) Right to review.--A prizewinner whose prize is used to  
26 satisfy or partially satisfy a toll obligation under this  
27 section or a taxpayer whose tax refund is used to satisfy or  
28 partially satisfy a toll obligation under this section may file  
29 an appeal to challenge the toll obligation with the commission  
30 in accordance with applicable law. The appeal must be filed  
31 within 30 days after the prizewinner or the taxpayer is notified  
32 by the Department of Revenue that the winnings or refund have  
33 been reduced or totally withheld to satisfy the prizewinner's or  
34 the taxpayer's outstanding toll obligation.

35 (d) Administrative fee.--The Department of Revenue may  
36 establish a fee of \$20 per intercept to cover actual costs to  
37 administer this section and may deduct the fee from the prize or  
38 refund subject to intercept under this section.

39 Amend Bill, page 3, line 22, by striking out "by law" and  
40 inserting

41 under section 215 of The Fiscal Code and 23 Pa.C.S. § 4308

42 Amend Bill, page 3, line 23, by striking out "in 90 days" and  
43 inserting

44 on July 1, 2024, or in 180 days, whichever is later