AN ACT

- Amending the act of August 26, 1971 (P.L.351, No.91), entitled
- "An act providing for a State Lottery and administration 2
- thereof; authorizing the creation of a State Lottery 3
- Commission; prescribing its powers and duties; disposition of funds; violations and penalties therefor; exemption of prizes 4
- 5
- from State and local taxation and making an appropriation,"
- in State Lottery, further providing for tax exemption. 7
- 8 The General Assembly of the Commonwealth of Pennsylvania
- hereby enacts as follows: 9
- 10 Section 1. Section 312 of the act of August 26, 1971
- (P.L.351, No.91), known as the State Lottery Law, renumbered and 11
- amended November 21, 1996 (P.L.741, No.134), is repealed: 12
- 13 [Section 312. Tax exemption.
- 14 No State or local taxes of any kind whatsoever shall be
- 15 imposed upon the proceeds from a prize awarded by the State
- lottery.] 16
- Section 2. This act shall take effect January 1, 2014, or 17
- immediately, whichever is later. 18