

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 473 Session of 2023

INTRODUCED BY BOSCOLA, TARTAGLIONE, BREWSTER, SANTARSIERO,
FONTANA AND COSTA, MARCH 15, 2023

REFERRED TO TRANSPORTATION, MARCH 15, 2023

AN ACT

1 Amending Title 74 (Transportation) of the Pennsylvania
2 Consolidated Statutes, in turnpike, providing for State
3 intercept for unpaid tolls.

4 The General Assembly of the Commonwealth of Pennsylvania
5 hereby enacts as follows:

6 Section 1. Title 74 of the Pennsylvania Consolidated
7 Statutes is amended by adding a section to read:

8 § 8117.1. State intercept for unpaid tolls.

9 (a) Duty of Department of Revenue in intercept of State
10 lottery winnings.--If a person claims State lottery winnings
11 that exceed \$2,500, the Department of Revenue shall, after
12 making its determination subject to 23 Pa.C.S. § 4308 (relating
13 to lottery winnings intercept):

14 (1) In consultation with the commission, make a
15 reasonable effort to determine if the person owes the
16 commission unpaid tolls, including any associated fee or
17 penalty, prior to making a lottery winnings payment.

18 (2) If the department determines that the person owes

1 the commission unpaid tolls, including any associated fee or
2 penalty, intercept and deduct the amount owed from the amount
3 of lottery winnings and remit the deducted amount to the
4 commission for distribution pursuant to applicable law.

5 (3) Notify the claimant of the remittance to the
6 commission.

7 (4) Pay the balance of the lottery winnings to the
8 claimant in accordance with law.

9 (b) Duty of Department of Revenue in intercept of State
10 income tax.--If a taxpayer is due a refund of tax under Article
11 III of the act of March 4, 1971 (P.L.6, No.2), known as the Tax
12 Reform Code of 1971, the Department of Revenue shall, after
13 making its determination subject to 23 Pa.C.S. § 4307 (relating
14 to State income tax intercept):

15 (1) In consultation with the commission, make a
16 reasonable effort to determine if the person owes to the
17 commission unpaid tolls, including any associated fee or
18 penalty, prior to paying the refund.

19 (2) If the department determines that the person owes
20 the commission unpaid tolls, including any associated fee or
21 penalty, intercept and deduct the amount owed from the refund
22 and remit the deducted amount to the commission.

23 (3) Notify the taxpayer of the remittance to the
24 commission.

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

27 (c) Right to review.--A person whose lottery winnings or tax
28 refund is used to satisfy an owed turnpike toll obligation under
29 this section may appeal in accordance with applicable law. The
30 appeal must be filed within 30 days after the person is notified

1 by the Department of Revenue that the winnings or refund have
2 been reduced or totally withheld to satisfy the person's
3 outstanding toll obligation.

4 (d) Administrative fee.--The Department of Revenue may
5 establish a fee to cover actual costs to administer this section
6 and may deduct the fee from the winnings or refund subject to
7 intercept under this section.

8 (e) Report.--The Department of Revenue, in consultation with
9 the commission, shall annually report to the Transportation
10 Committee of the Senate and the Transportation Committee of the
11 House of Representatives the amount of unpaid tolls collected
12 under this section.

13 (f) Rules and regulations.--The Department of Revenue, in
14 consultation with the commission, may promulgate the rules and
15 regulations necessary to carry out this section.

16 (g) Duty of commission.--The commission shall provide to the
17 Department of Revenue information necessary to fulfill the
18 department's duties under this section.

19 (h) Construction.--Nothing in this section shall be
20 construed to provide a right to payment or intercept by the
21 commission that has priority to the right to payment or
22 intercept by another State agency as provided by law.

23 Section 2. This act shall take effect in 90 days.