

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 520 Session of 2011

INTRODUCED BY HARRIS, BARRAR, BENNINGHOFF, CALTAGIRONE, CARROLL, CAUSER, CHRISTIANA, COX, DAY, DUNBAR, FLECK, GABLER, GEIST, GILLESPIE, GRELL, GROVE, HESS, M.K. KELLER, F. KELLER, KILLION, KORTZ, MASSER, METCALFE, METZGAR, MILNE, MOUL, MULLERY, MUNDY, MURT, O'NEILL, PAYNE, PEIFER, PERRY, PYLE, QUIGLEY, REED, ROAE, ROCK, SAYLOR, SCAVELLO, STERN, VULAKOVICH, WATSON, JOSEPHS AND MILLER, FEBRUARY 8, 2011

REFERRED TO COMMITTEE ON FINANCE, FEBRUARY 8, 2011

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 for lottery winnings intercept.

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

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

13 Section 315. Lottery winnings intercept.

14 (a) Duty of Department of Revenue.--In the case of any  
15 person winning more than \$2,500 in the State Lottery, the  
16 Department of Revenue shall make all reasonable efforts to  
17 determine if the winner is a delinquent State taxpayer prior to  
18 making any lottery winnings payment. If the winner is so found,

1 the amount of any State delinquent taxes due shall be deducted  
2 from the amount of lottery winnings and paid to the  
3 Commonwealth.

4 (b) Right to review.--A lottery prizewinner whose prize is  
5 used to satisfy an obligation under this section may appeal to  
6 the Department of Revenue in accordance with 2 Pa.C.S. (relating  
7 to administrative law and procedure). The appeal shall be filed  
8 within 30 days after the prizewinner is notified by the  
9 Department of Revenue that the prize has been reduced or totally  
10 withheld to satisfy the amount of the prizewinner's State  
11 delinquent taxes due.

12 (c) Rules and regulations.--The Department of Revenue shall  
13 promulgate rules and regulations necessary to carry out this  
14 section.

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