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**H. B. 2910**

(By Delegates White and Marcum)  
(By Request of the Department of Revenue)  
[Introduced March 12, 2013; referred to the  
Committee on the Judiciary then Finance.]

**FISCAL  
NOTE**

A BILL to amend the code of West Virginia, 1931, as amended, by adding thereto a new section, designated §11-10-5bb, relating to the collection of taxes; requiring the lottery commission to offset certain lottery prizes against the state tax liabilities of the prize winner; authorizing an agreement between the tax department and the lottery commission for the purpose of establishing collection procedures.

*Be it enacted by the Legislature of West Virginia:*

That the code of West Virginia, 1931, as amended, be amended by adding thereto a new section, designated §11-10-5bb, to read as follows:

**ARTICLE 10. WEST VIRGINIA TAX PROCEDURE AND ADMINISTRATION ACT.**

**§11-10-5bb. Applying lottery prizes to tax liabilities.**

(a) Offsetting lottery prizes against tax liabilities. - Upon

1 notification by the State Tax Department that a person who is  
2 entitled to all or part of a lottery prize is delinquent in the  
3 payment of any of the taxes administered under chapter eleven,  
4 article ten of this code, the Lottery Director shall forward to the  
5 State Tax Department the prize or portion thereof to be distributed  
6 directly from the state lottery office, and such amount shall be  
7 applied to pay the tax liabilities of the prize winner.

8 (b) Administration. - Notwithstanding any provision in this  
9 code to the contrary, the Tax Commissioner may disclose tax  
10 information to the Lottery Director for the purpose of  
11 administering the collection procedure authorized in subsection (a)  
12 of this section, and the Tax Commissioner and Lottery Director may  
13 enter into a written agreement allowing and providing for the  
14 disclosure of tax information for the purpose of administering the  
15 collection procedure authorized in subsection (a) of this section.

16 (c) Effective date. - The provisions of this section shall  
17 apply to all tax years beginning after December 31, 2013.

NOTE: The purpose of this bill is to enhance state revenues by allowing the State Tax Commissioner to divert and use lottery prizes to pay the unpaid tax liabilities of lottery prize winners.

This section is new; therefore, it is completely underscored.