

ENROLLED

Senate Bill No. 410

(BY SENATORS PREZIOSO AND BEACH)

[Passed March 8, 2012; in effect ninety days from passage.]

AN ACT to amend and reenact §11-21-77 of the Code of West Virginia, 1931, as amended, relating to personal income tax; and requiring backup withholding on certain gambling winnings.

Be it enacted by the Legislature of West Virginia:

That §11-21-77 of the Code of West Virginia, 1931, as amended, be amended and reenacted to read as follows:

ARTICLE 21. PERSONAL INCOME TAX.

PART I. GENERAL.

§11-21-77. Extension of withholding to certain lottery winnings.

1 (a) *Lottery winnings subject to withholding.* — Proceeds
2 of more than \$5,000 from any lottery prize awarded by the
3 West Virginia State Lottery Commission is subject to
4 withholding. The commission in making any payment of a
5 lottery prize subject to withholding shall deduct and with-
6 hold from the payment a tax in an amount equal to six and
7 one-half percent of the payment.

8 (b) *Statement by recipient.* — Every person who is to
9 receive payment of winnings which are subject to withhold-

10 ing shall furnish the person making the payment a statement
11 made under the penalties of perjury, containing the name,
12 address and taxpayer identification number of the person
13 receiving the payment and each person entitled to any
14 portion of the payment.

15 (c) *Coordination with other sections.* — For the purposes
16 of determining liability for payment of taxes and filing of
17 returns, payments of winnings which are subject to with-
18 holding shall be treated as if they were wages paid by an
19 employer to an employee.

20 (d) *Backup withholding.* — Beginning July 1, 2012, every
21 person who is required to file Internal Revenue Service form
22 W-2G, and who is subject to backup withholding under
23 federal law, is subject to West Virginia backup withholding.
24 The payor in making any payment of a gambling prize
25 subject to backup withholding shall deduct and withhold
26 from the payment a tax in an amount equal to six and one-
27 half percent of the payment.

The Joint Committee on Enrolled Bills hereby certifies that the foregoing bill is correctly enrolled.

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Chairman Senate Committee

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Chairman House Committee

Originated in the Senate.

In effect ninety days from passage.

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Clerk of the Senate

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Clerk of the House of Delegates

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President of the Senate

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Speaker of the House of Delegates

The within this the

Day of, 2012.

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Governor