

**WEST VIRGINIA LEGISLATURE**  
**EIGHTY-FIRST LEGISLATURE**  
**REGULAR SESSION, 2013**



**ENROLLED**

COMMITTEE SUBSTITUTE

FOR

**Senate Bill No. 445**

(SENATORS PREZIOSO, FACEMIRE, STOLLINGS, PLYMLAE AND McCABE,  
*ORIGINAL SPONSORS*)

[PASSED APRIL 11, 2013; TO TAKE EFFECT JULY 1, 2013.]

**E N R O L L E D**

COMMITTEE SUBSTITUTE

FOR

**Senate Bill No. 445**

(SENATORS PREZIOSO, FACEMIRE, STOLLINGS, PLYMALE, MCCABE  
AND BEACH, *original sponsors*)

---

[Passed April 11, 2013; to take effect July 1, 2013.]

---

AN ACT 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; providing limitations period; and 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.**

1           (a) *Offsetting lottery prizes against tax liabilities.* – Upon  
2 notification by the State Tax Department that a person who  
3 is entitled to all or part of a lottery prize is delinquent in the  
4 payment of any of the taxes administered under chapter  
5 eleven, article ten of this code, the Lottery Director shall  
6 forward to the State Tax Department the prize or portion  
7 thereof to be distributed directly from the State Lottery  
8 Office, and such amount shall be applied to pay the tax  
9 liabilities of the prize winner: *Provided*, That such  
10 distribution shall be subject to the limitations on collection  
11 provided in section sixteen of this article.

12           (b) *Administration.* – (1) The Tax Commissioner shall  
13 enter into a written agreement with the Lottery Director for  
14 the purpose of establishing a procedure for the collection of  
15 prizes as set forth in subsection (a) of this section. The  
16 director shall include in the agreement a method by which  
17 Lottery Director will provide the names of lottery winners as  
18 expeditiously as possible.

19           (2) Notwithstanding any provision in this code to the  
20 contrary, the Tax Commissioner may disclose tax information  
21 to the Lottery Director for the purpose of administering the  
22 collection procedure authorized in subsection (a) of this  
23 section, and the Tax Commissioner and Lottery Director may  
24 enter into a written agreement allowing and providing for the  
25 disclosure of tax information for the purpose of administering  
26 the collection procedure authorized in subsection (a) of this  
27 section.

28           (c) *Effective date.* – The provisions of this section shall  
29 apply to all tax years beginning after December 31, 2013.

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

.....  
*Chairman Senate Committee*

.....  
*Chairman House Committee*

Originated in the Senate.

To take effect July 1, 2013.

.....  
*Clerk of the Senate*

.....  
*Clerk of the House of Delegates*

.....  
*President of the Senate*

.....  
*Speaker of the House of Delegates*

\_\_\_\_\_

The within ..... this the .....

Day of ....., 2013.

.....  
*Governor*