

AMENDMENTS TO SENATE BILL NO. 473

Sponsor: SENATOR BOSCOLA

Printer's No. 509

1 Amend Bill, page 1, lines 9 through 18; page 2, lines 1
2 through 30; page 3, lines 1 through 7; by striking out all of
3 said lines on said pages and inserting

4 (a) Duty of Department of Revenue in intercept of State
5 lottery winnings.--In the case of a person winning a single
6 lottery prize of more than \$2,500 in the State Lottery, the
7 Department of Revenue shall, after making its determination
8 subject to section 215 of the act of April 9, 1929 (P.L.343,
9 No.176), known as The Fiscal Code, and 23 Pa.C.S. § 4308
10 (relating to lottery winnings intercept) that either the lottery
11 prize is not subject to a deduction for delinquent State tax
12 liability, delinquent court-ordered obligations for crimes as
13 defined in section 103 of the act of November 24, 1998 (P.L.
14 882, No.111), known as the Crime Victims Act, delinquent support
15 or that after deducting for these delinquencies, prize amounts
16 remain that can be subject to deduction for the amount of the
17 outstanding toll liability:

18 (1) In consultation with the commission, make a
19 reasonable effort to determine if the prizewinner has an
20 outstanding toll liability, including any associated fee or
21 penalty, prior to paying the lottery prize.

22 (2) If the Department of Revenue determines that the
23 prizewinner has an outstanding toll liability, including any
24 associated fee or penalty, and the right to appeal has
25 expired with no appeal having been taken or if an appeal has
26 been taken, it has been resolved and is not pending, the
27 Department of Revenue shall intercept and deduct from the
28 lottery prize the amount of outstanding toll liability and
29 remit the deducted amount to the commission.

30 (3) Notify the prizewinner of the remittance to the
31 commission.

32 (4) Pay the balance of the prize to the prizewinner in
33 accordance with law.

34 (b) Duty of Department of Revenue in intercept of State
35 income tax.--If a taxpayer is due a refund of tax under Article
36 III of the act of March 4, 1971 (P.L.6, No.2), known as the Tax
37 Reform Code of 1971, the Department of Revenue shall, after

1 making a determination that the refund is not subject to a
2 deduction for a delinquent State tax liability, a delinquent
3 claim for support subject to 23 Pa.C.S. § 4307 (relating to
4 State income tax intercept) or a claim for any delinquent court-
5 ordered obligations for crimes as defined in section 103 of the
6 Crime Victims Act, or that after deducting for any of those
7 claims, amounts remain that can be subject to deduction, in
8 whole or in part, for the amount of the outstanding toll
9 liability:

10 (1) In consultation with the commission, make a
11 reasonable effort to determine if the person owes to the
12 commission unpaid tolls, including any associated fee or
13 penalty, prior to paying the refund.

14 (2) If the Department of Revenue determines that the
15 person owes unpaid tolls to the commission, including any
16 associated fee or penalty, and the right to appeal has
17 expired with no appeal having been taken or if an appeal has
18 been taken, it has been resolved and is not pending,
19 intercept and deduct the amount owed from the refund and
20 remit the deducted amount to the commission.

21 (3) Notify the taxpayer of the remittance to the
22 commission.

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

25 (c) Right to review.--A prizewinner whose prize is used to
26 satisfy or partially satisfy a toll obligation under this
27 section or a taxpayer whose tax refund is used to satisfy or
28 partially satisfy a toll obligation under this section may file
29 an appeal to challenge the toll obligation with the commission
30 in accordance with applicable law. The appeal must be filed
31 within 30 days after the prizewinner or the taxpayer is notified
32 by the Department of Revenue that the winnings or refund have
33 been reduced or totally withheld to satisfy the prizewinner's or
34 the taxpayer's outstanding toll obligation.

35 (d) Administrative fee.--The Department of Revenue may
36 establish a fee of \$20 per intercept to cover actual costs to
37 administer this section and may deduct the fee from the prize or
38 refund subject to intercept under this section.

39 Amend Bill, page 3, line 22, by striking out "by law" and
40 inserting

41 under section 215 of The Fiscal Code and 23 Pa.C.S. § 4308

42 Amend Bill, page 3, line 23, by striking out "in 90 days" and
43 inserting

44 on July 1, 2024, or in 180 days, whichever is later