

House Bill 2231

Introduced and printed pursuant to House Rule 12.00. Pre-session filed (at the request of Governor John A. Kitzhaber, M.D., for Department of Revenue)

SUMMARY

The following summary is not prepared by the sponsors of the measure and is not a part of the body thereof subject to consideration by the Legislative Assembly. It is an editor's brief statement of the essential features of the measure **as introduced**.

Changes withholding threshold from \$5,000 to \$_____ for lottery prize payments.
Applies to lottery prize payments made on or after January 1, 2014.
Takes effect on 91st day following adjournment sine die.

A BILL FOR AN ACT

1
2 Relating to withholding from lottery prize payments; creating new provisions; amending ORS
3 316.194; and prescribing an effective date.

4 **Be It Enacted by the People of the State of Oregon:**

5 **SECTION 1.** ORS 316.194 is amended to read:

6 316.194. (1) If a lottery prize payment for a prize is [*\$5,000*] \$_____ or more, and the payment
7 is made to an individual, the Oregon State Lottery Commission shall withhold eight percent of the
8 payment. A payment made to a partnership, estate, trust or corporation shall not be subject to the
9 withholding of tax.

10 (2) The commission shall pay to the Department of Revenue any amounts withheld under this
11 section in the time and manner provided by the department by rule.

12 (3) If a prize exceeds \$600, the commission shall provide the prize recipient an income reporting
13 form indicating the amount of the prize payment being made. At the request of the prize recipient
14 or the department, the commission shall provide the requester a copy of an income reporting form
15 provided under this subsection.

16 **SECTION 2.** The amendments to ORS 316.194 by section 1 of this 2013 Act apply to lottery
17 prize payments made on or after January 1, 2014.

18 **SECTION 3.** This 2013 Act takes effect on the 91st day after the date on which the 2013
19 regular session of the Seventy-seventh Legislative Assembly adjourns sine die.
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NOTE: Matter in **boldfaced** type in an amended section is new; matter [*italic and bracketed*] is existing law to be omitted.
New sections are in **boldfaced** type.