

# Senate Bill 251

Sponsored by Senator TAYLOR (Presession filed.)

## 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**.

Decreases amount of lottery prize payment above which Oregon State Lottery Commission must withhold personal income tax for payment to Department of Revenue. Becomes operative January 1, 2018.

Takes effect on 91st day following adjournment sine die.

## A BILL FOR AN ACT

1  
2 Relating to tax withholding of lottery prize payment; 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*] **\$1,500** or more, and the payment is  
7 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 2017 Act become oper-  
17 ative on January 1, 2018.

18 **SECTION 3.** This 2017 Act takes effect on the 91st day after the date on which the 2017  
19 regular session of the Seventy-ninth 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.