

Enrolled
Senate Bill 251

Sponsored by Senator TAYLOR (Pre-session filed.)

CHAPTER

AN ACT

Relating to tax withholding of lottery prize payment; creating new provisions; amending ORS 316.194; and prescribing an effective date.

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

SECTION 1. ORS 316.194 is amended to read:

316.194. (1) If a lottery prize payment for a prize is [\$5,000] **\$1,500** or more, and the payment is made to an individual, the Oregon State Lottery Commission shall withhold eight percent of the payment. A payment made to a partnership, estate, trust or corporation shall not be subject to the withholding of tax.

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

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

SECTION 2. The amendments to ORS 316.194 by section 1 of this 2017 Act become operative on January 1, 2018.

SECTION 3. This 2017 Act takes effect on the 91st day after the date on which the 2017 regular session of the Seventy-ninth Legislative Assembly adjourns sine die.

Passed by Senate February 28, 2017

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Lori L. Brocker, Secretary of Senate

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Peter Courtney, President of Senate

Passed by House April 10, 2017

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Tina Kotek, Speaker of House

Received by Governor:

.....M,....., 2017

Approved:

.....M,....., 2017

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Kate Brown, Governor

Filed in Office of Secretary of State:

.....M,....., 2017

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Dennis Richardson, Secretary of State