

Accompanying the eleventh recommendation of the Department of Revenue (House, No. 234). Taxation.

The Commonwealth of Massachusetts

In the Year One Thousand Nine Hundred and Eighty-Two.

AN ACT PROVIDING FOR WITHHOLDING UPON GAMBLING WINNINGS.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 SECTION 1. Section 2 of chapter 62B of the General Laws, as
2 most recently amended by sections 100 to 102, inclusive, of chapter
3 514 of the acts of 1978, is hereby further amended by adding the
4 following paragraph: —

5 Every person, including the United States, the commonwealth or
6 any other state, or any political subdivision or instrumentality of
7 the foregoing, making any payment of winnings which are subject
8 to tax under chapter sixty-two and which are subject to withhold-
9 ing under section thirty-four hundred and two (q) of the Internal
10 Revenue Code shall deduct and withhold from such payment an
11 amount equal to five per cent of such payment. For purposes of this
12 chapter and chapter sixty-two C, such payment of winnings shall
13 be treated as if it were wages paid by an employer to an employee.
14 Every person who is to receive a payment of winnings which is
15 subject to withholding under this section shall furnish to the
16 person making such payment a statement, made under penalties
17 of perjury, containing the name, address and taxpayer identifica-
18 tion number of the person receiving the payment and of each
19 person entitled to any portion of such payment.

1 SECTION 2. This act shall apply to payments of winnings
2 made on or after January first, nineteen hundred and eighty-three.

