# STATE OF NEW YORK

4708

2019-2020 Regular Sessions

# IN ASSEMBLY

February 5, 2019

Introduced by M. of A. PRETLOW -- read once and referred to the Committee on Ways and Means

AN ACT to amend the tax law, in relation to the crediting of video lottery gaming winnings

**The People of the State of New York, represented in Senate and Assembly, do enact as follows:**

Section 1. Section 1613-a of the tax law is amended by adding a new subdivision 11 to read as follows:

**(11) Notwithstanding the foregoing provisions of this section, with respect to winnings realized in a video lottery game, the crediting as provided for therein shall be applied only if the winnings are subject to federal income tax withholding for slot machines.**

§ 2. Section 1613-b of the tax law is amended by adding a new subdivision 9 to read as follows:

**(9) Notwithstanding the foregoing provisions of this section, with respect to winnings realized in a video lottery game, the crediting as provided for therein shall be applied only if the winnings are subject to federal income tax withholding for slot machines.**

§ 3. Section 1613-c of the tax law is amended by adding a new subdivision 11 to read as follows:

**(11) Notwithstanding the foregoing provisions of this section, with respect to winnings realized in a video lottery game, the crediting as provided for therein shall be applied only if the winnings are subject to federal income tax withholding for slot machines.**

§ 4. This act shall take effect immediately.

EXPLANATION--Matter in *italics* (underscored) is new; matter in brackets [-] is old law to be omitted.

LBD09012-01-9