WEST VIRGINIA CODE: §11-10-5BB

§11-10-5bb. Applying lottery prizes to tax liabilities.

(a) Offsetting lottery prizes against tax liabilities. – Upon notification by the State Tax Department that a person who is entitled to all or part of a lottery prize is delinquent in the payment of any of the taxes administered under chapter eleven, article ten of this code, the Lottery Director shall forward to the State Tax Department the prize or portion thereof to be distributed directly from the State Lottery Office, and such amount shall be applied to pay the tax liabilities of the prize winner: Provided, That such distribution shall be subject to the limitations on collection provided in section sixteen of this article.

(b) Administration. - (1) The Tax Commissioner shall enter into a written agreement with the Lottery Director for the purpose of establishing a procedure for the collection of prizes as set forth in subsection (a) of this section. The director shall include in the agreement a method by which Lottery Director will provide the names of lottery winners as expeditiously as possible.

(2) Notwithstanding any provision in this code to the contrary, the Tax Commissioner may disclose tax information to the Lottery Director for the purpose of administering the collection procedure authorized in subsection (a) of this section, and the Tax Commissioner and Lottery Director may enter into a written agreement allowing and providing for the disclosure of tax information for the purpose of administering the collection procedure authorized in subsection (a) of this section.

(c) Effective date. - The provisions of this section shall apply to all tax years beginning after December 31, 2013.

WV Legislature