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Gambling Winnings Offset Notice Tax Commissioner sets September 2nd Implementation date

May 7, 2025 - Tax Commissioner James R. Kamm has set the gambling winning setoff implementation date. As required by the Gambling Winnings Setoff for Outstanding Debt Act (Act), [Neb. Rev. Stat. §§ 9-1301 through 9-1313](#), **beginning Tuesday, September 2, 2025**, authorized gaming operators (operators) as defined in [Neb. Rev. Stat. § 9-1103](#) and any corporation or association licensed under [Neb. Rev. Stat. §§ 2-1201 through 2-1218](#) and authorized to conduct parimutuel wagering at a licensed racetrack will be required to check the Winnings and Gambling Earnings Recovery (WAGER) database to determine if there is a debt or an outstanding state tax liability owed by a winner prior to making a winnings payout of casino winnings, parimutuel winnings, or sports wagering winnings to which an individual is entitled when said winnings are required to be reported on Internal Revenue Service Form W-2G.

If the WAGER database indicates that a winner has a balance of debt or outstanding state tax liability, the operator must deduct the amount of debt and outstanding state tax liability identified in the WAGER database from the winnings and remit the amount deducted to the Nebraska Department of Revenue (DOR) through WAGER.