

PLEASE NOTE: Legislative Information **cannot** perform research, provide legal advice, or interpret Maine law. For legal assistance, please contact a qualified attorney.

An Act To Assist Recipients of Tax-exempt Income

Be it enacted by the People of the State of Maine as follows:

Sec. 1. 36 MRSA §5278-A is enacted to read:

§ 5278-A. Refund of certain lottery prizes

Notwithstanding sections 144 and 5278, an individual may file a claim for credit or refund of an overpayment of any tax imposed by this Part on prizes received from the former State Lottery established under former Title 8, chapter 14 or from the Tri-state Lotto Commission pursuant to Title 8, chapter 16. The credit or refund allowed under this section may be claimed only if the person purchased the State Lottery ticket or Tri-state Lotto ticket prior to January 1, 1987 and paid taxes imposed by this Part on prizes resulting from that ticket. A claim for a credit or refund pursuant to this section must be filed with the bureau by January 1, 2009.

This section is repealed January 1, 2010.

SUMMARY

Prior to the tax year beginning January 1, 1987, prizes from the State Lottery and the Tri-state Lotto were exempt from Maine income tax. This bill allows a person who purchased a winning lottery ticket prior to January 1, 1987 and paid income taxes on those winnings to claim a refund of those taxes paid or a credit towards taxes due. A claim for a refund or credit must be filed prior to January 1, 2009.