§185. Set-off

1. Obligation owed to taxpayer. The State or a department, agency or official acting in an official capacity may assign to the State Tax Assessor, in payment of any liquidated tax liability of a taxpayer under this Title, an obligation owed to that taxpayer by the State or that department, agency or official.
[PL 2005, c. 12, Pt. NNNN, §1 (NEW).]

2. Liquidated tax liability. Payments to a person pursuant to a contract with agencies and departments of the legislative, executive and judicial branches of State Government are automatically assigned to the State Tax Assessor if that person has a liquidated tax liability to the State under this Title, but only to the extent of the liquidated tax liability.
[PL 2005, c. 12, Pt. NNNN, §1 (NEW).]

3. Setoff of lottery winnings against debts. The State Tax Assessor shall provide the Department of Administrative and Financial Services, Bureau of Alcoholic Beverages and Lottery Operations, referred to in this subsection as "the bureau," access to an electronic database of all persons who have a liquidated tax liability to the State under this Title. Before paying any lottery winnings of an amount equal to or greater than the amount for which the bureau is required to file a Form W-2G or substantially equivalent form with the United States Internal Revenue Service, the bureau shall determine whether the lottery winner has a liquidated tax liability to the State under this Title. If the bureau determines that the winner has a liquidated tax liability to the State under this Title, the bureau shall suspend payment of the winnings and provide notice to the winner of its intention to set off the winnings against the tax debt. The bureau may assign the winnings due to the winner to the State Tax Assessor in payment of any liquidated tax liability of the winner under this Title. Any remaining winnings must be paid to the winner by the bureau.
[PL 2021, c. 543, §4 (AMD).]

4. Restitution. For purposes of this section, "liquidated tax liability" includes monetary restitution ordered to be paid to the bureau as part of a sentence imposed for a violation of this Title or Title 17-A.
[PL 2009, c. 361, §10 (NEW).]

SECTION HISTORY

PL 1981, c. 364, §13 (NEW). PL 2005, c. 12, §NNNN1 (RPR). PL 2007, c. 539, Pt. M, §1 (AMD). PL 2009, c. 361, §10 (AMD). PL 2021, c. 543, §4 (AMD).

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