

# MAINE STATE LEGISLATURE

The following document is provided by the  
**LAW AND LEGISLATIVE DIGITAL LIBRARY**  
at the Maine State Law and Legislative Reference Library  
<http://legislature.maine.gov/lawlib>



Reproduced from scanned originals with text recognition applied  
(searchable text may contain some errors and/or omissions)

FIRST REGULAR SESSION

ONE HUNDRED AND THIRTEENTH LEGISLATURE

Legislative Document

NO. 1009

H.P. 746 House of Representatives, March 30, 1987  
Reference to the Committee on Taxation suggested and  
ordered printed.

EDWIN H. PERT, Clerk  
Presented by Representative BRAGG of Sidney.

Cosponsored by Representatives LORD of Waterboro, SMITH  
of Island Falls and Senator DILLENBACK of Cumberland.

STATE OF MAINE

IN THE YEAR OF OUR LORD  
NINETEEN HUNDRED AND EIGHTY-SEVEN

AN ACT Concerning the Taxation of State  
Lottery Prizes.

1  
2  
3

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

6 8 MRSAs §367, as enacted by PL 1973, c. 570, §1,  
7 is repealed and the following enacted in its place:

8 §367. Maine state income tax; prizes exempt; limita-  
9 tion

10 The prizes received pursuant to this chapter  
11 shall be exempt from the Maine State Income Tax; ex-  
12 cept that if the total amount of prizes received by  
13 an individual in any single tax year is \$10,000 or  
14 more, then the amount in excess of \$10,000 shall be  
15 income which is subject to taxation pursuant to Title  
16 36, Part 8.

1

STATEMENT OF FACT

2

3

4

5

The purpose of this bill is to provide that lottery winnings received by a person in excess of \$10,000 for any single tax year shall be taxed as income.

6

1692032087