

MAINE STATE LEGISLATURE

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122nd MAINE LEGISLATURE

FIRST REGULAR SESSION-2005

Legislative Document

No. 533

S.P. 159

In Senate, February 1, 2005

An Act To Tax Gambling Winnings of Nonresidents

Reference to the Committee on Taxation suggested and ordered printed.

A handwritten signature in cursive script that reads "Joy J. O'Brien".

JOY J. O'BRIEN
Secretary of the Senate

Presented by Senator STRIMLING of Cumberland.

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

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Sec. 1. 36 MRSA §5142, sub-§1, ¶¶B and C, as amended by PL
4 2003, c. 391, §6, are further amended to read:

6 B. The portion of the modifications described in section
8 5122, subsections 1 and 2 that relates to income derived
10 from or connected with sources in this State, including any
12 modifications attributable to the nonresident individual as
a partner of a partnership, shareholder of an S corporation,
member of a limited liability company or beneficiary of an
estate or trust; and

14 C. Proceeds from any Maine State Lottery or Tri-state Lotto
16 tickets purchased in this State, including payments received
18 from a 3rd party for the transfer of the rights to future
proceeds related to any such tickets; and

Sec. 2. 36 MRSA §5142, sub-§1, ¶D is enacted to read:

20 D. Winnings from a wager, wagering transaction or gaming or
22 gambling activity performed in this State, including, but
24 not limited to, wagering, gaming and gambling in connection
26 with activities licensed under Title 8, chapters 11 and 31,
if the proceeds from the wagering, gaming or gambling are
required by the Code or regulations adopted under the Code
to be reported by a nonresident individual as income.

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SUMMARY

32 This bill imposes a tax on gambling winnings from activities
34 such as from horse racing and playing slot machines in the State
by persons who are not residents of the State if those winnings
are required to be reported as federal income.