

MAINE STATE LEGISLATURE

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123rd MAINE LEGISLATURE

FIRST REGULAR SESSION-2007

Legislative Document

No. 1482

H.P. 1044

House of Representatives, March 19, 2007

An Act To Assist Recipients of Tax-exempt Income

Reference to the Committee on Taxation suggested and ordered printed.

Millicent M. MacFarland
MILLICENT M. MacFARLAND
Clerk

Presented by Representative FARRINGTON of Gorham.
Cosponsored by Senator BARTLETT of Cumberland and
Representative: BARSTOW of Gorham.

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

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

3 **§5278-A. Refund of certain lottery prizes**

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

12 This section is repealed January 1, 2010.

13 **SUMMARY**

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