

STATE OF NEW YORK

5201

2025-2026 Regular Sessions

IN SENATE

February 19, 2025

Introduced by Sen. SANDERS -- read twice and ordered printed, and when printed to be committed to the Committee on Racing, Gaming and Wagering

AN ACT to amend the tax law, in relation to permitting a potential lottery winner who lost their ticket to claim the winning amount

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

1 Section 1. The section heading of section 1614 of the tax law, as
2 amended by chapter 166 of the laws of 1991, is amended to read as
3 follows:

4 Unclaimed and abandoned prize money; lost lottery ticket claims.

5 § 2. The opening paragraph of subdivision a of section 1614 of the tax
6 law, as amended by section 3 of subpart D of part DD of chapter 59 of
7 the laws of 2019, is amended and a new subdivision c is added to read as
8 follows:

9 No prize claim shall be valid if submitted to the commission following
10 the expiration of a one-year time period from the date of the drawing or
11 from the close of the game in which a prize was won, and the person
12 otherwise entitled to such prize shall forfeit any claim or entitlement
13 to such prize moneys, unless such prize claim is submitted pursuant to
14 subdivision c of this section. Unclaimed prize money, plus interest
15 earned thereon, shall be retained in the lottery prize account to be
16 used for payment of special lotto or supplemental lotto prizes offered
17 pursuant to the plan or plans specified in this article, or for promo-
18 tional purposes to supplement other games on an occasional basis not to
19 exceed sixteen weeks within any twelve month period pursuant to the plan
20 or plans specified in this article.

21 c. Notwithstanding subdivision a of this section, a prize claim for a
22 person who lost their ticket shall be valid if submitted to the commis-
23 sion with documentary proof of purchase from the seller of such winning
24 ticket, as established pursuant to paragraph three of subdivision b of

EXPLANATION--Matter in italics (underscored) is new; matter in brackets
[-] is old law to be omitted.

LBD08110-01-5

1 section one thousand six hundred nine of this article, within one year
2 from the date of the drawing or from the close of the game in which a
3 prize was won. Upon a showing of such proof, the commission shall
4 promptly make payment of the prize claim to such person.

5 § 3. Subdivision b of section 1609 of the tax law is amended by adding
6 a new paragraph 3 to read as follows:

7 3. Every seller of lottery tickets shall retain identifying informa-
8 tion, or proof of such sale, for at least one year from the date of the
9 applicable drawing or from the close of the applicable game in which a
10 prize was won. Such identifying information, or proof of sale, may be
11 used as documentary proof of purchase from the seller for purposes of
12 subdivision c of section one thousand six hundred fourteen of this arti-
13 cle.

14 § 4. This act shall take effect immediately.