

# STATE OF NEW YORK

4726--A

2023-2024 Regular Sessions

## IN SENATE

February 14, 2023

Introduced by Sen. SANDERS -- read twice and ordered printed, and when printed to be committed to the Committee on Racing, Gaming and Wagering -- recommitted to the Committee on Racing, Gaming and Wagering in accordance with Senate Rule 6, sec. 8 -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

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.

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

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1 c. Notwithstanding subdivision a of this section, a prize claim for a  
2 person who lost his or her ticket shall be valid if submitted to the  
3 commission with documentary proof of purchase from the seller of such  
4 winning ticket, as established pursuant to paragraph three of subdivi-  
5 sion b of section one thousand six hundred nine of this article, within  
6 one year from the date of the drawing or from the close of the game in  
7 which a prize was won. Upon a showing of such proof, the commission  
8 shall promptly make payment of the prize claim to such person.

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

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

18 § 4. This act shall take effect immediately.