STATE OF NEW YORK

9192

2025-2026 Regular Sessions

IN ASSEMBLY

November 3, 2025

Introduced by M. of A. HYNDMAN -- read once and referred to the Committee on Racing 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:

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

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

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

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

c. Notwithstanding subdivision a of this section, a prize claim for a person who lost their ticket shall be valid if submitted to the commission with documentary proof of purchase from the seller of such winning ticket, as established pursuant to paragraph three of subdivision b of section one thousand six hundred nine of this article, within one year

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

LBD08110-01-5

from the date of the drawing or from the close of the game in which a prize was won. Upon a showing of such proof, the commission shall promptly make payment of the prize claim to such person.

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

3. Every seller of lottery tickets shall retain identifying information, or proof of such sale, for at least one year from the date of the applicable drawing or from the close of the applicable game in which a prize was won. Such identifying information, or proof of sale, may be used as documentary proof of purchase from the seller for purposes of subdivision c of section one thousand six hundred fourteen of this article.

§ 4. This act shall take effect immediately.