### §5255-C. Withholding on certain gambling winnings

A person maintaining an office or transacting business within this State that is required to deduct and withhold a tax on items of income under the Code, Section 3402(q) shall deduct and withhold from such items, to the extent they constitute income that is not excluded from taxation under Maine law, a tax equal to those winnings multiplied by the highest marginal tax rate under section 5111 applicable to the tax year during which the winnings are paid plus any other tax applicable to the winnings under this Part. [PL 2021, c. 630, Pt. A, §4 (NEW).]

SECTION HISTORY

PL 2021, c. 630, Pt. A, §4 (NEW).

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