

## RESOLUTION 18

**Effective Date:** February 10, 2026

**Expiration Date:** Upon final adoption and efficacy of proposed amendments to rules contained in Chapter 5 and Appendix A Section III-E-1 to address changes to the IRS taxable threshold for gambling winnings.

**Preamble:**

The relevant provisions pertaining to the resolution are as follows (emphasis added):

8 M.R.S. §1003. POWERS AND DUTIES OF BOARD

1. **Powers.** In administering and enforcing this chapter, the board or the director, as delegated by the board, *may*: ...

H. Impose sanctions, penalties and costs of investigation and hearing against any applicant or licensee for violation of this chapter or the rules adopted under this chapter (emphasis added);

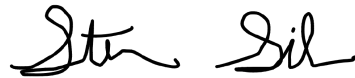
**Resolve:**

The Board resolves to withhold its authority to impose discipline against licensees pursuant to 8 M.R.S. § 1003(1)(H) for procedures for payouts not paid directly from slot machines in rule Chapter 5, appendix A, III-E-1, to include manual and automated payouts in increments equal to or greater than \$1,200 to “the IRS taxable threshold,” which has been increased to \$2,000.00 but is subject to further adjustment by the IRS as well as surveillance coverage requirements until the amendments to 16-633 C.M.R., Chapter 5 and Appendix A are finally adopted by the Board and made effective by filing with the Secretary of State.

**Adoption of Resolution 18:**

Adopted by the Board on February 10, 2026, by a vote of **5** in favor, 0 opposed, 0 abstained, 0 absent.

Dated 2/10/26



Steven J. Silver, Board Chair