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3 **Title 36 MARYLAND STATE LOTTERY AND GAMING CONTROL AGENCY**

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5 **Subtitle 04 VIDEO LOTTERY TERMINALS**

6 **Chapter 01 Video Lottery Technical Standards**

7 **Authority: State Government Article, §§9-1A-02, 9-1A-04, 9-1A-15, 9-1A-22, and 9-1A-24,**
8 **Annotated Code of Maryland**

9 **.13 Video Lottery Terminal Lock-up.**

10 A. A video lottery terminal shall be configured to lock-up and preclude further play following a
11 single jackpot that ~~[requires the filing of IRS Form W-2G, Certain Gambling Winnings.]~~ :

12 **(1) Requires the filing of an IRS Form W-2G, Certain Gambling Winnings, as**
13 **required by the IRS; or**

14 **(2) At an amount lower than the IRS requires for reporting, as approved by the**
15 **Agency.**

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17 B. A single jackpot event shall include the exhaustion of all available double-up and bonus
18 wager options on a winning wager.

19 C. A video lottery terminal may be configured to permit the transfer, upon lock-up, of a jackpot
20 amount to the credit meter.

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For October 23, 2025 Commission.

This amendment is proposed in response to IRS W-2G reporting limits increasing from \$1,200 to \$2,000, effective January 1, 2026. The proposed amendment removes the specific dollar amount set by the IRS that triggers the W2-G filing requirement. We would not need to again amend this regulation each time the IRS changes the dollar amount. This amendment is consistent with amendments proposed for several other regulations that will be presented to the Commission October 23.

Revised October 10, 2025