

(II) WHEN A LOTTO WINNER SEEKS A COURT ORDER ALLOWING AN ASSIGNMENT OF THE WINNER'S PRIZE, THE WINNER SHALL FILE WITH THE COURT AN AFFIDAVIT STATING THAT THE WINNER:

1. IS OF SOUND MIND;
2. IS NOT ACTING UNDER DURESS; AND
3. HAS RECEIVED INDEPENDENT FINANCIAL AND TAX ADVICE CONCERNING THE CONSEQUENCES OF THE ASSIGNMENT.

(III) THE AGENCY MAY NOT, WITHOUT GOOD CAUSE, OPPOSE IN COURT A LOTTO WINNER'S PETITION FOR A COURT ORDER UNDER THIS PARAGRAPH.

(IV) IF LOTTO WINNINGS ARE ASSIGNED PURSUANT TO A COURT ORDER AS PROVIDED IN THIS PARAGRAPH:

1. THE ASSIGNMENT CAN ONLY BE MADE BY THE ORIGINAL LOTTO WINNER; AND
2. THE STATE LOTTERY AGENCY MAY LEVY AND IMPOSE A FEE NOT TO EXCEED \$500 IN CONNECTION WITH THE COURT ORDERED VOLUNTARY ASSIGNMENT.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall be construed only prospectively and may not be applied or interpreted to have any effect on or application to any litigation pending before the effective date of this Act.

SECTION 3. AND BE IT FURTHER ENACTED, That, on or before July 1, 1995, the State Lottery Agency shall request a ruling from the Internal Revenue Service as to whether the implementation of the provisions of Section 1 of this Act would constitute a constructive receipt as provided under 26 CFR § 1.451-2.

SECTION 4. AND BE IT FURTHER ENACTED, That Sections 1 and 2 of this Act shall take effect October 1, 1995, contingent on the receipt of a ruling by the Internal Revenue Service pursuant to Section 3 of this Act that states that the implementation of the provisions of Section 1 of this Act would not constitute a constructive receipt as provided under 26 CFR § 1.451-2. If a ruling by the Internal Revenue Service is received after October 1, 1995, that states that the implementation of the provisions of Section 1 of this Act would not constitute a constructive receipt, Sections 1 and 2 of this Act shall take effect 30 days after the State Lottery Agency receives the ruling. If a ruling is received by the State Lottery Agency from the Internal Revenue Service that states that the implementation of the provisions of Section 1 of this Act would constitute a constructive receipt, Sections 1 and 2 of this Act, with no further action required by the General Assembly, shall be null and void and of no force and effect. The State Lottery Agency, within 5 days after receiving the ruling from the Internal Revenue Service, shall forward a copy of the ruling to the Department of Legislative Reference, 90 State Circle, Annapolis, Maryland 21401.

SECTION ~~3~~ 5. AND BE IT FURTHER ENACTED, That Section 3 of this Act shall take effect ~~October 1,~~ June 1, 1995.