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HB 2219 Proponent Testimony to the House Taxation Committee on Wagering Losses  
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Chairman Adam Smith and members of the House Taxation Committee:

As a Proponent, thank you for the opportunity to provide written testimony and promote HB 2219 before the Kansas House Taxation Committee. This bill is designed for aligning Kansas's tax treatment of wagering losses with federal standards and unveils a complex intersection of legal, economic, and entertainment considerations.

Viewed through entertainment value, economic stability, and tax fairness, HB 2219 underscores the need for legislative changes that benefit a wide array of stakeholders, emphasizing the casino industry's pivotal role in the state's economic fabric.

**Entertainment & Economic Synergy:** The 2012 decision to eliminate deductions for wagering losses significantly altered the landscape for casino patrons and the broader entertainment sector in Kansas. While this policy shift was initially designed to mitigate revenue shortfalls, it inadvertently placed a disproportionate tax burden on those seeking leisure and entertainment through casino activities. Accessible entertainment industries are integral to the state's cultural and economic vitality.

**Economic Implications and the Call for Tax Relief:** The casino industry serves as a significant economic drive in Kansas, supporting employment and local economies. The call for legislative overhaul through HB 2219 is a call for economic wisdom, aiming to reinforce the stability and prosperity of vital economic sectors. This initiative seeks not only to adjust tax codes but to foster a supportive economic environment benefiting a broad spectrum of Kansas residents.

**Conclusion:** This serves as a reminder of the interconnectedness of entertainment value, economic stability and equitable tax legislation. As the House Taxation Committee considers this bill, the bill aligns with broader societal values of fairness, prosperity, and support for industries that contribute significantly to the state's economic and cultural wealth. This legislative journey for HB 2219 reflects a collective aspiration for Kansas where tax policies not only uphold principles of equity but also nurture the industries that play a vital role in the state's economic and entertainment ecosystems.

Please give consideration to amending and aligning the state treatment of wagering losses with federal guidelines and addressing HB 2219 to be retroactive to January 1, 2024. Thank you.

Sincerely,



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