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KANSAS OFFICE *of*  
**REVISOR *of* STATUTES**  
LEGISLATURE *of* THE STATE *of* KANSAS  
*Legislative Attorneys transforming ideas into legislation.*

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**MEMORANDUM**

To: Members of the House Committee on Taxation  
From: Office of Revisor of Statutes  
Date: February 6, 2025  
Subject: House Bill No. 2084 (As Introduced)

**Summary**

House Bill No. 2084 would allow wagering losses to the extent allowed pursuant to the Federal Internal Revenue Code as Kansas itemized deductions. The bill allows such itemized deductions commencing in tax year 2025 and thereafter.