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**HB 2084 Proponent Testimony to the House Taxation Committee on Wagering Losses**  
**February 6, 2025**

**Chairman Adam Smith and members of the House Taxation Committee:**

Thank you for allowing me to speak as a proponent, supporter, and advocate for House Bill 2084— a pivotal legislation aimed at realigning our state's tax treatment of wagering losses with federal guidelines.

In 2012, Kansas made a decision that significantly impacted casino patrons by eliminating deductions for wagering losses. This was intended as a measure to offset revenue shortfalls. However, it inadvertently placed an undue burden on those it sought to protect. Even as tax obligations were reinstated for farmers and businesses, the relief for casino patrons was not reconsidered, creating a discrepancy that affects not just individual taxpayers but also the vibrancy of our casino industry. — a vital contributor to Kansas's economy and job market.

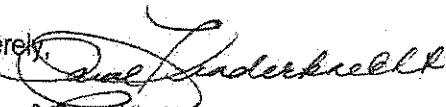
By aligning our state's approach with federal standards, we not only ensure fair treatment for casino patrons but also support the continued prosperity of an industry that significantly contributes to our state's economic health. HB 2084 represents a step towards equitable tax legislation that respects the interests of all stakeholders, ensuring a balanced and supportive economic environment.

In advocating for the reinstatement of wagering loss deductions through HB 2084, I must state this present situation underscores the importance of fairness and support for both the taxpayers who frequent casinos and the casinos that play a pivotal role in the state's economic fabric. This legislative change would not only correct a significant inconsistency in the tax code but also bolster the casino industry's contribution to the Kansas economy. Furthermore, this testimony highlights the broader implications of this issue, emphasizing the need for tax policies that support the growth and sustainability of key economic sectors.

On behalf of all Kansas Casino players, I would appreciate the committee's consideration of this bill, which aims to restore equity in the tax treatment of wagering losses, thereby reinforcing the state's commitment to both its residents and the casino industry. I also urge the committee to consider the broader economic implications of HB 2084. This is more than just a tax bill; it's an opportunity to correct an oversight in our tax code, demonstrating Kansas's commitment to equitable policy and the well-being of its residents and businesses.

Thank you for your time and for considering a positive impact this bill will have on our great state. I would like to request your thoughtful deliberation process in this matter and ask that this bill be retroactive to January 1, 2025.

Sincerely,



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