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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:

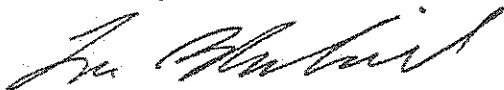
Thank you for the opportunity to present testimony in support of HB 2084. This bill represents a crucial step toward aligning Kansas's approach to wagering losses with the broader federal guidelines, a move that is not only necessary but overdue.

The decision made in 2012 to eliminate deductions for wagering losses as a fiscal strategy to counterbalance the tax exemptions given to farmers and businesses inadvertently placed an undue burden on casino patrons. These patrons were left at a disadvantage when tax obligations for the previously exempted groups were reinstated, yet the deductions for wagering losses were not, creating a disparity in the tax treatment for Kansas residents who partake in casino activities.

Housebill 2084 is grounded in the need to correct the ongoing inconsistency in tax treatment of wagering losses. The current tax law disparity between State and Federal levels undermines the intended support for casinos and their patrons. It is important to recognize the value of aligning state tax policies with federal standards and the positive impact such alignment would have on the state's economic well-being.

Your consideration of HB 2084 to correct this inconsistency of taxation would be greatly appreciated, which in turn would support both taxpayers and the casino industry. Please consider this bill retroactive to January 1, 2024.

Sincerely,



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