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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:

I would like to thank you for the opportunity to give written testimony regarding the focus on HB 2084 which I am advocating for the realignment of the state's tax treatment of wagering losses with federal guidelines to help the elderly on casino losses.

The enactment of HB 2084 has significant implications for the elderly population in Kansas, particularly those who participate in casino activities. By advocating for the realignment of the state's tax treatment of wagering losses with federal guidelines, this legislation addresses a crucial issue that has adversely impacted casino patrons since 2012.

For the elderly, who often rely on fixed incomes, the ability to deduct wagering losses can provide a measure of financial relief. The 2012 decision to eliminate these deductions placed an undue burden on elderly casino patrons, reducing their disposable income and potentially affecting their overall financial stability. By reinstating these deductions, HB 2084 aims to alleviate this burden, ensuring fairer treatment for elderly individuals who engage in legal casino activities.

Moreover, the bill's focus on supporting the economic health of the casino industry indirectly benefits the elderly by sustaining an important source of entertainment and socialization. Casinos often serve as community hubs where older adults can enjoy leisure activities, interact with peers, and remain active and engaged with the world around them. The prosperity of this industry, therefore, has broader implications for the well-being and quality of life of the elderly population.

HB 2084 represents a step towards equitable tax legislation that considers the needs and interests of all stakeholders, including the elderly. It acknowledges the importance of supporting both the individuals who frequent casinos and the casinos themselves, which play a pivotal role in the state's economic fabric. The proposed legislative change underscores the need for tax policies that support the growth and sustainability of key economic sectors, contributing to a balanced and supportive economic environment for residents of all ages.

In summary, the enactment of HB 2084 would not only correct a significant inconsistency in the tax code but also bolster the well-being of the elderly by providing them with financial relief and supporting an industry that offers important recreational and social opportunities. This demonstrates Kansas's commitment to equitable policy and the well-being of its residents, ensuring that the interests of the elderly are considered and protected.

Sincerely,



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