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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 written testimony as a proponent, advocate, and supporter of HB 2084 which resonates deeply with those of us caught in the crosshairs of tax legislation that seems out of sync with federal standards whereby the bill's action would be to realign the state's treatment of wagering losses with those at the federal level.

HB 2084 is not just a matter of legal discrepancy, it's about fair play and the economic health of communities. This sheds light on the need for legislative rectification that ensures equitable treatment for all taxpayers and supports the vital economic role of the casino industry in Kansas.

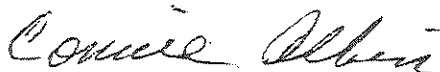
Legal & Fiscal Fairness: The 2012 shift in Kansas tax policy, which saw elimination of deductions for wagering losses, disproportionately affected casino patrons, many of whom are middle-class taxpayers like us. This change, intended to offset revenue losses from tax exemptions for select groups, inadvertently increased the tax burden on ordinary Kansans. The lack of action to address this imbalance, even as exemptions were lifted for the initial beneficiaries, underscores a significant gap in our state's commitment to equitable taxation. It is important to align our state tax practices with federal guidelines to correct this oversight and ensure fairness in our tax system.

Economic Impact on the Middle Class: The current tax policy not only impacts individual taxpayers but also poses a risk to the economic stability of these establishments and, by extension, the livelihoods they support. Legislative action through HB 2084 is a plea for a tax system that supports vital economic sectors and, consequently, the middle class that depends on them.

Conclusion: HB 2084 is a beacon for middle-class taxpayers in Kansas, highlighting the need for a tax system that is both fair and economically supportive. As the committee deliberates on this bill, arguments presented provide a strong foundation for a legislative amendment that could greatly benefit the middle class. A positive outcome reflects the hopes of many Kansans for a tax policy that aligns with Kansas values of fairness and economic growth.

Thank you for reviewing the written testimony whereby in ending this testimony there is a request to make this bill retroactive to January 1, 2024.

Sincerely,



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