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February 5, 2025

House Taxation Committee
Kansas State Legislature
300 SW 10th Ave
Topeka, KS 66612

Subject: Testimony in Support of HB 2084

Dear Chairperson and Members of the House Taxation Committee,

I appreciate the opportunity to submit my testimony in support of HB 2084. As a former Slot Supervisor at Kansas Star Casino and a frequent player at the Mulvane casino, I have witnessed firsthand the negative impact of the state's current tax policy regarding wagering losses.

The elimination of the ability to deduct casino losses to offset wins has been devastating for many casino patrons, including myself and my family members. This change was originally implemented to compensate for lost revenue from tax exemptions granted to farmers and businesses. However, when these sectors were later required to resume tax payments, the deduction for wagering losses was never reinstated. This oversight has resulted in an unfair tax burden on Kansas casino players and has yet to be corrected.

Casinos play a significant role in Kansas's economy by generating revenue and providing employment opportunities. However, the removal of the wagering loss deduction has discouraged many players from participating, ultimately reducing the amount of revenue casinos bring to the state. The federal tax code still allows full deductions for gambling losses up to the amount of winnings, but Kansas residents are unfairly penalized at the state level. This discrepancy creates an undue financial strain on middle-class taxpayers who frequent casinos for entertainment.

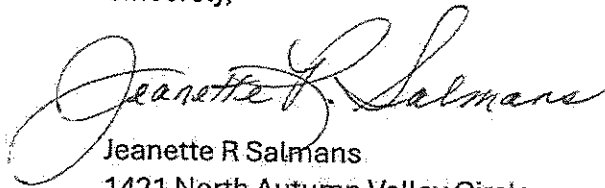
During my time as a Slot Supervisor, I interacted with many elderly patrons who relied on casino entertainment for recreation and social engagement. These individuals frequently expressed concerns about how the inability to deduct their losses negatively affected them. Even now, as a regular player, I continue to hear similar complaints from former patrons, many of whom have chosen to visit casinos in states like Oklahoma, where loss deductions are still permitted. This shift in attendance has harmed the Kansas casino industry, reducing patronage and revenues.

The enactment of HB 2084 would restore fairness and align Kansas's tax policies with federal standards. It would also help retain casino patrons, especially the middle class and elderly, by reducing their tax burden. Additionally, reinstating the deduction for wagering losses would promote economic stability in the gaming sector and contribute to overall state revenue by encouraging continued participation.

By passing HB 2084, Kansas can reaffirm its commitment to equitable taxation and economic well-being for its residents and businesses. I urge the committee to support this bill and correct the disparity in tax treatment that has placed an undue burden on Kansas casino players for over a decade.

Thank you for your time and consideration.

Sincerely,

A handwritten signature in cursive script, reading "Jeanette R. Salmans". The signature is written in dark ink and is positioned above the printed name and address.

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