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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 and supporter of House Bill 2084 advocating for a policy change to align Kansas's treatment of wagering losses with federal standards.

The State's policy tax shift in 2012 eliminated wagering loss deductions from state income tax returns to offset revenue losses, primarily due to tax exemptions granted to farmers and businesses. Despite later legislative actions reinstating taxes on these groups, the state did not restore the ability for taxpayers to deduct wagering losses, thereby placing a huge tax burden on individuals supporting the casinos.

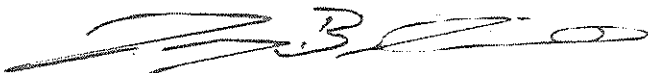
This testimony emphasizes the need for legislative action to revert Kansas law to its pre-2012 stance, allowing for the deduction of wagering losses and thereby harmonizing state tax policy with federal guidelines. Such a change as HB 2084 was introduced, would rectify the current inconsistency, reduce the unfair tax load on casino patrons, and reaffirm the state's support for an industry that contributes significantly in millions of dollars to the local economies through job creation and economic activity.

HB 2084 would not only restore fairness to the tax system but also boost confidence among casino patrons and operators, ensuring that the casino industry remains a vibrant part of Kansas's economic landscape.

Committee members, please recognize the urgency and value of aligning state tax policies with federal standards and the positive impact it would produce. Individuals should not be penalized for patronizing the casino. Patronizing these casinos is essential for casinos to stay in business.

Thank you for valuing the importance of HB 2084 to pass and the domino effects this bill could resolve. Please consider the bill retroactive to January 1, 2024.

Sincerely,



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