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HB 2084 Proponent Testimony to the House Taxation Committee on
Wagering Losses
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Chairman Adam Smith and members of the House Taxation Committee:

Thank you for the opportunity to give written testimony in support of HB 2084, aiming to align state treatment of wagering losses with federal guidelines.

The elimination of wagering loss deductions in 2012, to offset revenue losses from tax exemptions for farmers and businesses, unfairly burdened casino patrons when these groups' tax obligations were reinstated without restoring these deductions.

Casinos, significant to Kansas's economy and job employment market, suffer from the state's inconsistent handling of wagering losses compared to federal procedures. This inconsistency harms casino patrons and questions the industry's economic contribution. The non-conformity of the state's previous alignment with federal tax practices is long overdue and should be restored, reflecting the change back to taxing businesses and farmers.

The impact of the existing tax code misalignment policy of not allowing wager losses extends beyond the individual taxpayer to the casinos themselves, which are integral to Kansas's economy and employment landscape.

Your committee's support for HB 2084 would be greatly appreciated to correct with inconsistency. Thank you for your consideration and ask that this bill retroactively be put in place January 1, 2024.

Sincerely, 
Robert Renner

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