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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 provide written testimony for HB 2084 which strikes a particular note of interest. Aligning Kansas's tax treatment of wagering losses with federal standards highlight not only a disparity in legal practices but also underscore the broader implications for community economic health and fair play.

From a vantage point, proponents illuminate the necessity for legislative adjustments that promise equitable treatment across all taxpayer strata and underscore the casino industry's crucial economic contributions.

**Tax Policy and Equity:** The 2012 alteration in Kansas's tax policy, which resulted in the removal of wagering loss deductions has had a disproportionate impact on casino patrons. The principle of equitable taxation remains paramount. This policy, initially aimed at mitigating revenue shortfalls from tax exemptions for certain sectors, inadvertently increased the tax burden on a broad section of Kansans. Advocating for the re-alignment of state tax practices with those at the federal level, resonates with the belief in a fair tax system that does not penalize individuals for engaging in lawful entertainment.

**Economic Implications and Social Responsibility:** Beyond the tax code's legalese, the role of casinos as economic pillars in Kansas cannot be overstated. While the patronage of these establishments might be motivated by leisure rather than necessity, the stability and prosperity of the casino industry have far reaching implications, affecting employment and local economies. This extends to the broader economic effects of the existing tax disparity, advocating for a legislative overhaul through HB 2084 that supports critical economic sectors. This legislative action is not merely a matter of adjusting tax codes but a crucial step towards fostering a vibrant, supportive economic environment that benefits all Kansas residents, including those who may not directly engage with the casino industry.

**Conclusion:** HB 2084 represents a call to uphold principles of fairness and economic sustainability in Kansas's tax legislation. As the Taxation Committee deliberates on this bill, the arguments laid forth offer a compelling case for legislative reform that transcends individual interests, aiming for a tax policy that reflects our collective values of fairness and prosperity.

Thank you for your consideration in this bill request the bill to be retroactive to Jan. 1, 2024.

Sincerely,



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