

KANSAS OFFICE *of*  
**REVISOR *of* STATUTES**

LEGISLATURE *of* THE STATE *of* KANSAS  
*Legislative Attorneys transforming ideas into legislation.*

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**MEMORANDUM**

To: Senate Committee on Assessment and Taxation  
From: Office of Revisor of Statutes  
Date: March 4, 2025  
Subject: Senate Bill No. 226, As Introduced

**Summary**

Senate Bill No. 226 relates to income tax and would allow a Kansas itemized deduction for certain losses from wagering transactions beginning in tax year 2025.

The bill would amend K.S.A. 2024 Supp. 79-32,120 to allow losses from wagering transactions to the extent allowable pursuant to the Federal Internal Revenue Code as a Kansas itemized deduction for tax year 2025 and thereafter.

The bill would take effect from and after its publication in the statute book.