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**HB 2219 Proponent Testimony to the House Taxation Committee on Wagering Losses  
February 9, 2024**

Chairman Adam Smith and members of the House Taxation Committee:

Thank you for the opportunity for me to provide written testimony on behalf of HB 2219. The primary focus is on rectifying the 2012 decision to eliminate deductions for wagering losses, which disproportionately impacted casino patrons, creating a tax disparity that diverged from federal guidelines.

**KEY TAX IMPLICATIONS OF HB 2219:**

1. **Restoration of Fair Tax Treatment:** The bill seeks to reinstate the ability for casino patrons deduct wagering losses on their state tax returns, aligning Kansas's tax policy with federal standards. This change aims to eliminate the undue financial burden placed on casino patrons since 2012, restoring a sense of fairness in tax liabilities among individuals engaging in legal wagering activities.
2. **Economic Support for the Casino Industry:** By reinstating wagering loss deductions, HB 2219 indirectly supports the economic viability of the casino industry in Kansas. Casinos play a significant role in the state's economy, contributing to employment and generating revenue. The proposed tax relief could enhance the industry's prosperity, encouraging continued investment and patronage, which in turn supports job creation and economic growth.
3. **Enhanced Equity in the Tax Code:** The bill addresses a significant inconsistency within the Kansas tax code, promoting equity among different sectors by ensuring that all taxpayers, including casino patrons, are subject to fair tax treatment. This legislative change is crucial for maintaining the integrity of the state's tax system and reinforcing the principle of equitable taxation.
4. **Simulation of Economic Growth:** Beyond the immediate relief to casino patrons, HB 2219 has broader economic implications by supporting key sectors crucial to Kansas's economic health. By fostering a supportive environment for industries such as entertainment and gaming, the bill contributes to the overall economic stability and growth of the state, benefiting businesses and residents alike.
5. **Commitment to Equitable Policy:** The advocacy for HB 2219 demonstrates a commitment to correcting oversights in the tax code, underscoring Kansas's dedication to equitable policy and the well-being of its residents. The proposed legislation serves as a testament to the state's willingness to adapt and rectify policies that inadvertently harm its citizens or economic interest.

Concluding, HB 2219 presents an opportunity for Kansas to realign its tax treatment of wagering losses with federal guidelines, offering tax relief to individuals and supporting the economic prosperity of the casino industry and the state as a whole.

The above testimony emphasizes the importance of fairness, equity, and economic growth, and we urge the House Taxation Committee to consider the positive impact of this legislative change as well as consideration to allow this bill to be retroactive to January 1, 2024. Thank you in advance.

Sincerely,

*Wayne Eichem*

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