

119TH CONGRESS  
1ST SESSION

# H. R. 1440

To amend the Internal Revenue Code of 1986 to repeal the excise taxes  
on wagering.

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## IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 18, 2025

Ms. TITUS (for herself, Mr. RESCHENTHALER, Mr. KELLY of Pennsylvania,  
Mr. HORSFORD, and Mr. AMODEI of Nevada) introduced the following  
bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to repeal  
the excise taxes on wagering.

1 *Be it enacted by the Senate and House of Representa-*  
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Discriminatory Gam-  
5 ing Tax Repeal Act of 2025”.

6 **SEC. 2. REPEAL OF EXCISE TAXES ON WAGERING.**

7 (a) IN GENERAL.—Chapter 35 of the Internal Rev-  
8 enue Code of 1986 (relating to taxes on wagering) is re-  
9 pealed.

1       (b) EFFECTIVE DATE.—The amendment made by  
2 this section shall apply to taxable years beginning after  
3 December 31, 2024.

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