

119TH CONGRESS
1ST SESSION

H. R. 2233

To amend the Internal Revenue Code of 1986 to increase the information reporting threshold for slot winnings.

IN THE HOUSE OF REPRESENTATIVES

MARCH 18, 2025

Ms. TITUS (for herself, Mr. RESCHENTHALER, Mr. KELLY of Pennsylvania, Mr. VAN DREW, Mr. BERGMAN, Mr. JOHNSON of Georgia, Mr. EZELL, and Mr. CORREA) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to increase the information reporting threshold for slot winnings.

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 “Shifting Limits on
5 Thresholds Act of 2025” or the “SLOT Act of 2025”.

6 **SEC. 2. REPORTING THRESHOLD FOR SLOT MACHINES.**

7 (a) IN GENERAL.—Section 6041 of the Internal Rev-
8 enue Code of 1986 is amended by adding at the end the
9 following new subsection:

1 “(h) SLOT MACHINES.—

2 “(1) IN GENERAL.—No return shall be required
3 under subsection (a) in the case of a payment in the
4 course of a trade or business of winnings from one
5 slot machine play unless the winnings from one such
6 play are at least \$5,000 (without reduction for the
7 amount wagered).

8 “(2) INFLATION ADJUSTMENT.—In the case of
9 payments in any calendar year beginning after 2026,
10 the \$5,000 amount in paragraph (1) shall be in-
11 creased by an amount equal to—

12 “(A) such dollar amount, multiplied by

13 “(B) the cost-of-living adjustment deter-
14 mined under section 1(f)(3) for the calendar
15 year in which the taxable year begins, deter-
16 mined by substituting ‘2025’ for ‘2016’ in sub-
17 paragraph (A)(ii) thereof.

18 If any increase determined under the preceding sen-
19 tence is not a multiple of \$100, such increase shall
20 be rounded to the nearest multiple of \$100.”.

21 (b) EFFECTIVE DATE.—The amendment made by
22 this section shall apply to payments after December 31,
23 2025.

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