

119TH CONGRESS
1ST SESSION

H. R. 1440

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

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

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.

○