

**Congress of the United States**  
Washington, DC 20515

June 23, 2020

The Honorable Steven T. Mnuchin  
Secretary  
U.S. Department of the Treasury  
1500 Pennsylvania Avenue, NW  
Washington, D.C. 20220

Dear Secretary Mnuchin:

As members of the bipartisan Congressional Gaming Caucus, we write to respectfully request that the Treasury Department use its authority to increase the threshold for reporting slot and bingo winnings. The current threshold was set at \$1,200 in 1977 through regulation and has not been updated since then. A \$1,200 jackpot in 1977 would be equivalent to more than \$5,000 today if adjusted for inflation.

As the value of a \$1,200 jackpot has decreased due to inflation, the number of jackpots hitting that threshold and requiring reporting has increased. The current, outdated threshold imposes significant compliance burdens on both the Internal Revenue Service (IRS) and the gaming industry – an economic driver in our districts that has been significantly impacted during this pandemic as a result of mandatory closures to protect public health and safety.

As you know, the President issued an executive order on May 19, 2020, regarding “Regulatory Relief to Support Economic Recovery.” While we may not agree on the need to broadly suspend or amend regulations in response to the COVID-19 outbreak, adjusting the slot tax threshold is a regulatory policy change that was appropriate prior to the pandemic and now has additional importance as the gaming industry safely reopens and seeks to return to financial health.

Upon reopening, most gaming facilities will be operating at reduced capacity. Having to take a slot machine temporarily offline to issue a tax reporting form removes a limited asset from production and also requires a close interaction between a gaming employee and patron. Modernizing the threshold would not only promote operational efficiency and safety for gaming operations and customers, but also enable the IRS to focus its limited enforcement resources on those taxpayers who are most likely to have net slot winnings at the end of the taxable year.

For these reasons, we urge you to adjust the slot jackpot reporting threshold to a realistic level, in-line with inflation, such as \$5,000.

Thank you for your attention to this request.

Sincerely,



Dina Titus  
Member of Congress



Guy Reschenthaler  
Member of Congress



Darin LaHood  
Member of Congress



Mark Amodei  
Member of Congress



Steven Horsford  
Member of Congress



Jefferson Van Drew  
Member of Congress



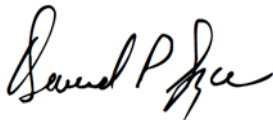
Alcee L. Hastings  
Member of Congress



Anthony Brown  
Member of Congress



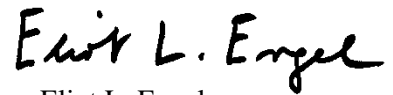
Doug LaMalfa  
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David P. Joyce  
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Eliot L. Engel  
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Kelly Armstrong  
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