**AMENDMENT TO THE SENATE AMENDMENT TO H.R. 5371**

**OFFERED BY MS. TITUS OF NEVADA**

Add at the end the following:

# DIVISION I—RESTORATION OF LIMITATION ON WAGERING LOSSES

## SEC. 9001. RESTORATION OF LIMITATION ON WAGERING LOSSES.

(a) IN GENERAL.—Section 165(d) of the Internal Revenue Code of 1986 is amended by striking "90 percent" and inserting "100 percent".

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after December 31, 2025.

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