



Speech By
Sandy Bolton

MEMBER FOR NOOSA

Record of Proceedings, 19 February 2025

REVENUE LEGISLATION AMENDMENT BILL

 **Ms BOLTON** (Noosa—Ind) (4.23 pm): This bill, as we have heard, implements a couple of our new government's election promises by amending the Duties Act to support first home buyers in two ways. First, it provides for full stamp duty relief when purchasing a new home or vacant land on which to build a home rather than the current discounts which may or may not provide full relief. Second, to receive the duty relief you must occupy the property, and cannot rent or dispose of the property, for one year; however, this bill will allow you to rent rooms. This change is welcome as part of both increasing loan capacity and putting extra accommodation into the rental pool, which is desperately needed across Queensland.

The bill also amends the Payroll Tax Act to introduce an exemption to payroll tax and the mental health levy for wages paid by medical practices to their general practitioners. This arose from a payroll tax court decision in New South Wales as well as from further guidance from the Queensland Revenue Office specifying that the structures used by GP medical clinics result in payments to GPs being treated as salaries and having payroll tax applied.

The previous government implemented an amnesty until 2025, which was welcomed by my Noosa medicos, and this bill effectively makes it permanent. This change is welcome as it has been reported that the payroll tax would be passed on to patients, which would lead to even more Queenslanders attending emergency and casualty departments due to their inability to afford a visit to the doctor. Both the Australian Medical Association—the AMA—and the Royal Australian College of General Practitioners—RACGP—indicated strong support for the change. However, the AMA did argue that the exemption should be extended beyond GPs to specialists as well. The department's response was that this addition is beyond the scope of the bill but, ultimately, it should be looked at going forward as we have so many who need specialist care, including youth requiring mental health care.

The changes to duty relief for first home buyers were supported by all submitters, such as the Real Estate Institute of Queensland, the Urban Development Institute of Australia and the Housing Industry Association. However, I raise the broader issues of duty relief and the first home buyers grant. Firstly, we do need affordable housing as, even with this relief, it is still out of the reach of so many. In addition, it is restrictive by not recognising the experiences of women, especially those impacted by domestic and family violence. As the Women's Legal Service of Queensland submitted, DFV is the leading cause of homelessness for women, with 45 per cent of all women and girls seeking housing assistance identifying DFV as a cause. Many of these women have been on a mortgage document; however, the house they buy after fleeing DFV is often their first real home. The legislation should recognise this reality and expand the eligibility criteria. The UDIA stated—

The first home buyer concession is not going to solve the Queensland housing crisis. However, it does have a role to play along with those other land supply, infrastructure and regulatory reforms that are required.

The proposed Productivity Commission review of the building industry should be a good start, with a need to support designs and processes that reduce labour and other costs. However, as I have raised many times, we also need to look at the other barriers to making affordable housing options available, including rent to buy. In the annual Noosa MP survey, that was the most sought after option for those struggling to get into their own home.

We also need to fast-track the targets as they cannot be achieved quickly enough. I think there are literally 43,000 on the waitlist for social and community housing. We also need to create a separate regulatory regime for tiny homes and stop forcing wastewater treatment systems for granny flats and secondary dwellings to be oversized. In addition, we need to collect data on the demand from Queenslanders not eligible for social or community housing and raise the worker income threshold for subsidisation in regions that are unaffordable. They are just some areas to look at.

The challenges remain, and I have every hope that our new government will look beyond what has clearly not worked in the past—this housing crisis grew over three or four decades—to see what has worked globally. As a society, we must do our bit and move beyond viewing homes as something to capitalise on, fund our retirements or use for tourist accommodation. Homes are needed for our families, our workers, our children and our parents but they have become overcommodified.

In areas like Noosa, where we now have approximately 6.5 per cent of our residential homes on short lets—and I am talking about affordable family homes, not big expensive homes—the failings of governments over the last 10 years to act swiftly when this was happening and to address Queensland's retrospectivity laws have contributed to this crisis. All of these issues need to get sorted.

To finish, I thank the committee and secretariat for their work on the inquiry and also thank the submitters who provided feedback. I commend the bill to the House.