



Revenue (Cost of Living Relief Locked-in Law) and Other Legislation Amendment Bill 2026



Queensland

Revenue (Cost of Living Relief Locked-in Law) and Other Legislation Amendment Bill 2026

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2026

A Bill

for

An Act to amend the *Duties Act 2001*, the *First Home Owner Grant and Other Home Owner Grants Act 2000*, the *Payroll Tax Act 1971*, the *Transport Operations (Passenger Transport) Act 1994* and the *Transport Operations (Passenger Transport) Regulation 2018* for particular purposes

[s 1]

The Parliament of Queensland enacts— 1

Part 1 Preliminary 2

Clause 1 Short title 3

This Act may be cited as the *Revenue (Cost of Living Relief Locked-in Law) and Other Legislation Amendment Act 2026*. 4
5

Clause 2 Commencement 6

(1) Part 2 commences on 1 August 2026. 7

(2) Parts 3 and 4 commence on 1 July 2026. 8

Part 2 Amendment of Duties Act 2001 9

Clause 3 Act amended 10

This part amends the *Duties Act 2001*. 11

Clause 4 Insertion of new s 90A 12

After section 90— 13

insert— 14

90A Who is a *specified resident* 15

A *specified resident* is an individual who is— 16

(a) an Australian citizen; or 17

(b) a permanent resident; or 18

(c) a specified foreign retiree under section 19
246(2). 20

Clause 5	Amendment of s 91 (Concession—home)	1
	Section 91(1)—	2
	<i>insert—</i>	3
	(c) each transferee, lessee or vested person mentioned in paragraph (b)(i), or each beneficiary mentioned in paragraph (b)(ii), is a specified resident on the day the liability for transfer duty arises.	4 5 6 7 8
Clause 6	Amendment of s 92 (Concession—first home other than new home—residential land)	9 10
	Section 92(1)—	11
	<i>insert—</i>	12
	(ba) each transferee, lessee or vested person mentioned in paragraph (b)(i), or each beneficiary mentioned in paragraph (b)(ii), is a specified resident on the day the liability for transfer duty arises; and	13 14 15 16 17
Clause 7	Amendment of s 92A (Concession—first home and new home—residential land)	18 19
	Section 92A(1)—	20
	<i>insert—</i>	21
	(ca) each transferee, lessee or vested person mentioned in paragraph (c)(i), or each beneficiary mentioned in paragraph (c)(ii), is a specified resident on the day the liability for transfer duty arises; and	22 23 24 25 26
Clause 8	Amendment of s 92B (Concession—first home—vacant land)	27 28
	Section 92B(1)—	29
	<i>insert—</i>	30

[s 9]

	(ba) each transferee, lessee or vested person mentioned in paragraph (b)(i), or each beneficiary mentioned in paragraph (b)(ii), is a specified resident on the day the liability for transfer duty arises; and	1 2 3 4 5
Clause 9	Amendment of s 93 (Concession—mixed and multiple claims for individuals—home, or first home other than new home)	6 7 8
	Section 93(4)—	9
	<i>omit, insert—</i>	10
	(4) For subsections (1)(c) and (2)(b)—	11
	(a) a residence may be treated as the home of a relevant person only if the relevant person is a specified resident on the day the liability for transfer duty arises; or	12 13 14 15
	(b) a residence may be treated as the first home of a relevant person only if, on the day the liability for transfer duty arises, the relevant person—	16 17 18 19
	(i) is a specified resident; and	20
	(ii) is at least 18 years of age.	21
Clause 10	Amendment of s 93A (Concession—mixed and multiple claims for individuals—first home and new home)	22 23
	(1) Section 93A—	24
	<i>insert—</i>	25
	(4A) For subsection (1)(d), a residence may be treated as the home of a relevant person only if the relevant person is a specified resident on the day the liability for transfer duty arises.	26 27 28 29
	(2) Section 93A(5), from ‘the relevant person’—	30
	<i>omit, insert—</i>	31

	, on the day the liability for transfer duty arises, the relevant person—	1 2
	(a) is a specified resident; and	3
	(b) is at least 18 years of age.	4
Clause 11	Amendment of s 93B (Concession—mixed and multiple claims for individuals—first home—vacant land)	5 6
	Section 93B(3), from ‘the relevant person’— <i>omit, insert—</i>	7 8
	, on the day the liability for transfer duty arises, the relevant person—	9 10
	(a) is a specified resident; and	11
	(b) is at least 18 years of age.	12
Clause 12	Amendment of s 94 (Concession—mixed and multiple claims for trustees—residential land)	13 14
	Section 94(3), ‘sections 93(4) and (5) and 93A(5)’— <i>omit, insert—</i>	15 16
	sections 93(4)(b)(ii) and (5) and 93A(5)(b)	17
Clause 13	Amendment of s 94A (Concession—mixed and multiple claims for trustees—vacant land)	18 19
	Section 94A(3), ‘section 93B(3)’— <i>omit, insert—</i>	20 21
	section 93B(3)(b)	22
Clause 14	Amendment of sch 6 (Dictionary)	23
	Schedule 6— <i>insert—</i>	24 25
	<i>specified resident</i> , for chapter 2, part 9, see	26

[s 15]

	section 90A.	1	
Part 3	Amendment of First Home Owner Grant and Other Home Owner Grants Act 2000	2 3 4	
Clause 15	Act amended	5	
	<i>This part amends the First Home Owner Grant and Other Home Owner Grants Act 2000.</i>	6 7	
Clause 16	Amendment of s 20 (Amount of grant)	8	
	Section 20(1)(b)(i), ‘\$15,000’—	9	
	<i>omit, insert—</i>	10	
	\$30,000	11	
Clause 17	Insertion of new pt 16	12	
	After part 14—	13	
	<i>insert—</i>	14	
	Part 16	Transitional provision for Revenue (Cost of Living Relief Locked-in Law) and Other Legislation Amendment Act 2026	15 16 17 18 19 20
	91 Continuing operation of Act for eligible transactions with commencement date before 1 July 2026	21 22 23	
	(1) This section applies in relation to an eligible transaction if the commencement date for the	24 25	

[s 22]

	, 2026 or 2027	1	
Clause 22	Amendment of schedule (Dictionary)	2	
	Schedule, definition <i>eligible year</i> , ‘or 2026’—	3	
	<i>omit, insert—</i>	4	
	, 2026 or 2027	5	
Part 5	Amendment of Transport Operations (Passenger Transport) Act 1994	6	
		7	
		8	
Clause 23	Act amended	9	
	This part amends the <i>Transport Operations (Passenger Transport) Act 1994</i> .	10	
		11	
Clause 24	Insertion of new ch 2, pt 4	12	
	Chapter 2—	13	
	<i>insert—</i>	14	
	Part 4	Permanent 50 cent fares	15
		16	
	10A Obligations about permanent 50 cent fares	17	
	(1) The chief executive must exercise the chief executive’s powers under this Act or another law to ensure the fare for the following public passenger services (each a <i>permanent 50 cent fare service</i>) is not more than 50 cents—	18	
		19	
		20	
		21	
		22	
	(a) a road-based general route service provided under an integrated mass transit service contract;	23	
		24	
		25	

-
- (b) a regional centre service provided under a service contract other than a prescribed school service contract; 1
2
3
- (c) a service provided on the south east Queensland rail network under a service contract; 4
5
6
- (d) a service provided on the Gold Coast light rail under a contract with the chief executive; 7
8
9
- (e) a ferry service provided under an integrated mass transit service contract; 10
11
- (f) a ferry service, other than a free ferry service, that is— 12
13
- (i) a scheduled passenger service operated on the Brisbane River on behalf of the Brisbane City Council; and 14
15
16
- (ii) provided under a contract with the chief executive; 17
18
- (g) a service that is— 19
- (i) provided under a contract with the chief executive; and 20
21
- (ii) prescribed by regulation to be a permanent 50 cent fare service. 22
23
- (2) Despite subsection (1), a permanent 50 cent fare service does not include— 24
25
- (a) a service provided on the Brisbane Airport Rail Link; or 26
27
- (b) a service excluded from subsection (1) by regulation. 28
29
- (3) Nothing in this section limits or affects the chief executive's powers under this Act or another law to ensure a fare for a public passenger service other than a permanent 50 cent fare service is not more than 50 cents. 30
31
32
33
34

[s 24]

- (4) In this section— 1
- Brisbane Airport Rail Link*** means the railway 2
known as the Brisbane Airport Rail Link, linking 3
Brisbane Airport with the railway network 4
operated by a rail government entity. 5
- Gold Coast light rail*** means the light rail 6
prescribed by regulation to be the Gold Coast 7
light rail. 8
- regional centre service*** means a road-based 9
general route service provided for a service 10
contract area or route that is— 11
- (a) wholly within 1 of the following local 12
government areas— 13
- (i) Bundaberg; 14
- (ii) Cairns; 15
- (iii) Cassowary Coast; 16
- (iv) Fraser Coast; 17
- (v) Gladstone; 18
- (vi) Gympie; 19
- (vii) Mackay; 20
- (viii) Southern Downs; 21
- (ix) Toowoomba; 22
- (x) Townsville; 23
- (xi) another local government area 24
prescribed by regulation for this 25
paragraph; or 26
- (b) wholly within 1 or both of the following 27
local government areas— 28
- (i) Livingstone; 29
- (ii) Rockhampton; or 30

-
- (c) wholly within 1 or both of the following local government areas— 1
2
- (i) Noosa; 3
 - (ii) Sunshine Coast; or 4
- (d) wholly within 1 or both of the following local government areas— 5
6
- (i) Moreton Bay; 7
 - (ii) Somerset. 8
- south east Queensland rail network* means the narrow gauge electrified railway network operated by the Authority that— 9
10
11
- (a) extends from Brisbane to— 12
- (i) Gympie to the north; and 13
 - (ii) Varsity Lakes to the south; and 14
 - (iii) Cleveland to the east; and 15
 - (iv) Rosewood to the west; and 16
- (b) incorporates the following railway lines— 17
- (i) Beenleigh; 18
 - (ii) Caboolture; 19
 - (iii) Cleveland; 20
 - (iv) Doomben; 21
 - (v) Ferny Grove; 22
 - (vi) Gold Coast; 23
 - (vii) Ipswich/Rosewood; 24
 - (viii) Redcliffe Peninsula; 25
 - (ix) Shorncliffe; 26
 - (x) Springfield; 27
 - (xi) Sunshine Coast; 28

[s 25]

	(xii) another line prescribed by regulation for this paragraph.	1 2
Part 6	Amendment of Transport Operations (Passenger Transport) Regulation 2018	3 4 5
Clause 25	Regulation amended	6
	This part amends the <i>Transport Operations (Passenger Transport) Regulation 2018</i> .	7 8
Clause 26	Insertion of new s 261	9
	Part 16, division 1—	10
	<i>insert—</i>	11
	261 Gold Coast light rail—Act, s 10A	12
	For section 10A(4) of the Act, definition <i>Gold Coast light rail</i> , the following is prescribed to be the Gold Coast light rail—	13 14 15
	(a) the light rail, shown on the map in schedule 7, known as the Gold Coast light rail;	16 17
	(b) any other public transport infrastructure operated by, or under the control of, a light rail manager, or a light rail operator, for the light rail mentioned in paragraph (a).	18 19 20 21
Clause 27	Amendment of sch 7 (Gold Coast light rail)	22
	Schedule 7, authorising section—	23
	<i>omit, insert—</i>	24
	section 261(a)	25

Clause 28	Amendment of sch 9 (Dictionary)	1
(1)	Schedule 9, definition <i>Gold Coast light rail</i> —	2
	<i>omit.</i>	3
(2)	Schedule 9—	4
	<i>insert—</i>	5
	<i>Gold Coast light rail</i> means the Gold Coast light	6
	rail prescribed under section 261.	7