

## **Inquiry Revenue Legislation Amendment Bill 2024**

**Submission No:** 6  
**Submitted by:** Local Government Association of Queensland  
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**Submitter Comments:**



Every Queensland  
community deserves  
to be a liveable one

8 January 2025

Committee Secretary  
State Development, Infrastructure and Works Committee  
Parliament House  
George Street  
BRISBANE QLD 4001

By email: [SDIWC@parliament.qld.gov.au](mailto:SDIWC@parliament.qld.gov.au)

Dear Committee Secretary,

**RE: LGAQ Submission – Revenue Legislation Amendment Bill 2024**

The Local Government Association of Queensland (LGAQ) welcomes the opportunity to provide feedback to State Development, Infrastructure and Works Committee (the Committee) on the *Revenue Legislation Amendment Bill 2024* (the Bill) introduced on 12 December 2024.

As the level of government closest to the community, local governments are acutely aware of the diverse, complex and multi-faceted housing challenges being faced by Queenslanders, the development industry, and regulators. Demand and need for housing in well-served areas is high, but so too are barriers to housing – including increased materials costs, labour shortages and supply chain issues in a post-covid environment.

Despite being the most financially constrained level of government, councils have, and continue to, invest considerable time and resourcing into housing initiatives, incentive schemes, and support services.

The latest figures<sup>1</sup> reported by the Queensland Government Statisticians Office (QGSO) as at 30 September 2024, continue to show that councils are doing their job in facilitating land for housing. QGSO reporting shows that councils have planned for ~600,000 new homes on large development sites (greater than 2,500m<sup>2</sup>) throughout Queensland.

In addition to this *zoned* capacity, councils have also *approved* swathes of new housing supply – with QGSO reporting<sup>2</sup> showing that councils have issued development approvals for over 100,000 new residential lots which are yet to be delivered by the development sector (as at June 2024).

While infill housing capacity, smaller development sites (under 2,500m<sup>2</sup>), and apartment and townhouse approvals are not monitored at a statewide level, they would add considerably to these figures again. In South East Queensland alone, councils have approved more than 9 years' supply of townhouses and apartments according to State Government reporting<sup>3</sup>.

In addition, 61 Queensland councils have prepared Local Housing Action Plans (LHAPs) – identifying hundreds of actions which could be taken with support from other levels of government. Each of these actions is evidence-based, reflecting the local knowledge held by Queensland councils and unique challenges faced in various local government areas. For instance, while many local government areas are challenged by an *undersupply* of housing, there were more than 6,700 *unoccupied* dwellings identified across just seven rural and remote council LHAPs.

<sup>1</sup> [Residential land development activity spreadsheets \(table\), QGSO, Broadhectare, September 2024](#)

<sup>2</sup> [Residential land development activity spreadsheets \(table\), QGSO, RaL Closing Stock, June 2024](#)

<sup>3</sup> [Land supply and Development Monitoring Report, 2021](#)



It is clear that councils are doing everything within their power to facilitate housing when and where it's needed, however, barriers to housing availability and affordability persist. The LGAQ is therefore pleased to see other levels of government also pursuing measures to support housing affordability, such as those proposed by the Bill.

The LGAQ understands the intent of the Bill is to implement revenue-related commitments made by the State Government during the 2024 State Election campaign. These include providing a full stamp duty exemption to first home owners for eligible dutiable transactions, and allowing recipients of the transfer duty concessions to rent part of their property without being required to forfeit their concession.

The LGAQ has no opposition to these proposals, noting there have been several resolutions passed by Queensland councils at recent LGAQ Annual Conferences seeking a review of State and Federal government property fees and charges, and the introduction of new incentives to support improved housing outcomes throughout Queensland.

These resolutions are reflected in the LGAQ's Local Government Housing Strategy and Roadmap released in early 2024<sup>4</sup> and remain an ongoing advocacy priority for the LGAQ on behalf of Queensland councils.

In addition, the LGAQ would like to note its support for the State Government's commitment to facilitating greater home ownership outcomes for First Nations communities through regulatory change and funding support. In particular, the LGAQ would like to note its support for the State Government's 'First 100 days' commitment to 'work on expanding opportunities for home ownership in Queensland's Indigenous communities.' The LGAQ remains committed to supporting this endeavour and would be pleased to continue connecting the State Government with Queensland's indigenous councils. However, in the context of the Bill, the LGAQ believes a broader scope of amendments would provide greater benefit to first home buyers, particularly in rural and remote Queensland.

In rural and remote Queensland, councils have introduced incentives in response to a lack of private sector investment and challenging lending practices. In many communities, ageing housing stock and mortgage lending criteria (which require up to 60% deposits) have created significant challenges and discouraged skilled workers from relocating to rural and remote communities.

In addition, due to current First Home Owner Grant and stamp duty concession eligibility criteria, first home owners have limited incentive to purchase and renovate *existing* housing stock in rural and remote communities – including those where an oversupply of aged housing exists.

The LGAQ believes these challenges could be aided by expanding eligibility criteria for the First Home Owner Grant and by amending concessions as established in the *Duties Act 2001*, to allow for the purchase of existing housing stock which requires renovation or refurbishment.

The LGAQ believes these recommendations could encourage the renewal of aged housing stock, encourage skilled workers to relocate to rural and remote Queensland, and assist young Queenslanders to stay in their community, should they wish to.

The LGAQ would be pleased to work alongside the State Government to implement these measures - balancing the needs of regional Queensland while also managing potential inflationary pressures.

**Recommendation 1:** The LGAQ recommends the *Revenue Legislation Amendment Bill 2024* be expanded to include an extension of the first home owner transfer duty concessions to the purchase of existing housing stock which requires renovation or refurbishment.

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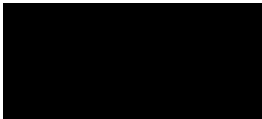
<sup>4</sup> [LGAQ Local Government Housing Roadmap \(2024\)](#)



**Recommendation 2:** The LGAQ recommends the State Government review eligibility criteria for the First Home Owner Grant, in collaboration with Queensland councils, to support the renewal of existing housing stock and the liveability of Queensland communities.

If you have any questions about any element of this submission, please do not hesitate to contact Matthew Leman – Lead, Planning and Development Policy via email at [REDACTED] or phone on [REDACTED].

Yours sincerely,



Alison Smith  
CHIEF EXECUTIVE OFFICER