




Speech By  
**Bart Mellish**

**MEMBER FOR ASPLEY**

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Record of Proceedings, 18 February 2025

**REVENUE LEGISLATION AMENDMENT BILL**

 **Mr MELLISH** (Aspley—ALP) (7.53 pm): The Labor opposition will always support attempts to improve housing supply; however, we share the concerns of experts that the impact of measures in this bill will be limited. In fact, the interest rate cut we have seen today will probably have 20 to 30 times the impact of this measure. To drive real change for prospective first home buyers, measures need to be targeted. Tax cuts for multimillion dollar houses will not move the dial on home ownership. Someone buying a \$2 million property would receive nearly three to four times as much in tax support as a first home buyer purchasing a median priced property in Zillmere. I am concerned that completely removing the threshold of property value for first home concessions is not a targeted approach.

We note calls from the Property Council of Australia for a review of property tax settings more broadly. Unfortunately, the Treasurer would not match Labor's commitment prior to the election with a post-election review of property taxes. As we heard in the sole committee hearing for this bill, addressing supply shortages remains the unanimous view of the housing experts who provided evidence to the bill. The Housing Institute of Australia stated—

... supply is the key. It is the No. 1 issue ...

The UDIA stated—

... fundamentally the important thing to remember is that supply is the only answer. We need more houses of all types everywhere.

Q Shelter stated—

The current housing situation faces many challenges ... insufficient supply to meet needs ...

This bill does not address supply nor the majority of these themes. Instead, it focuses on the issue of home ownership, specifically first home buyers in Queensland. The bill implements an election commitment. Recognising that Queensland already has one of the most beneficial schemes for first home buyers, including a high stamp duty concession threshold and first home owner grants, submitters were questioned on the modelling to demonstrate this bill's effectiveness but, notably, no submitter could point to direct evidence or modelling to support the LNP's promises. Stakeholders echoed our concerns. The REIQ noted—

There is, however, a lack of data available on first home buyer's purchases of new properties or vacant land in Queensland.

The REIQ would be interested to understand if the Government has modelling in relation to the expected take up of the new concessions and anticipated increase in the rate of homeownership in Queensland.

In our view, the use of the new concessions may be limited ...

We heard during the 19 December committee hearing that Treasury has not undertaken any modelling. Put simply, this bill does not change the game on housing. In my area of the north side the LNP has actively opposed sensible housing supply for many years. We have had the Carseldine Urban Village—hundreds of affordable homes, useful in themselves but also having a useful impact on the northside market. It is difficult for the young people on the north side to purchase their own home, yet

for three election cycles the LNP has opposed this project. The LNP council is chopping up koala habitats and wildlife corridors in Bridgeman Downs instead of supporting medium density—sensible density—around train stations in the eastern part of my electorate. We have the worst of both worlds from the LNP on the ground.

In relation to other parts of the bill, specifically payroll tax exemptions for general practitioners, the opposition supports exempting general practitioners from payroll law. Legislating this exemption is only required because of the LNP's obscene scare campaign. Changes were already made by the Miles government that enabled GPs to avoid being subjected to payroll tax. These measures were welcomed by the RACGP. In fact, the RACGP were encouraging other states to follow Queensland's lead. As we made clear when we announced our support for an exemption, this will not cost anything to the budget because we factored in that medical centres were never going to pay payroll tax on GPs. This exemption will not cost the government any money in terms of forgone revenue and it will therefore not save general practitioners anything in tax.

The proposed application of payroll tax by Queensland GPs arose through an interpretation of state payroll law in the New South Wales Civil and Administrative Tribunal which was subsequently upheld in the New South Wales Supreme Court. It is regrettable that the LNP embarked on a fear campaign during a state election referring to this as a patient tax when, in fact, it was acknowledged that we were the first state to roll out a payroll tax amnesty to prevent practices being hit with this retrospective tax. Many other states have followed suit since. We were therefore pleased to confirm through the public hearing process that no Queensland GP had to date made a payroll tax payment or paid a mental health levy. We applaud the government for continuing the important work of the Miles Labor government that we commenced to protect general practices, most of which are family-run businesses, from any additional taxes during tough economic times.

In conclusion, this is one of the last pieces of legislation we will see from this government which they flagged before the election. In terms of their legislative agenda, after this and re-establishing the Productivity Commission the cupboard is very bare. After this we will be coming back to clean up their rushed-through legislation. Then it will no doubt be back to the electoral gerrymander in terms of voting and rolling back donation reform, which they have flagged and will no doubt take up with a passion. This is a government that has already run out of its legislative agenda. Today we saw two motions after question time trying to fill up time. The cracks are starting to appear.