



Speech By  
**Hon. David Janetzki**


**MEMBER FOR TOOWOOMBA SOUTH**

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Record of Proceedings, 24 June 2025

**REVENUE AND OTHER LEGISLATION AMENDMENT BILL**

**Message from Deputy Governor**

 **Hon. DC JANETZKI** (Toowoomba South—LNP) (Treasurer, Minister for Energy and Minister for Home Ownership) (2.56 pm): I present a message from the Deputy Governor.

**Mr SPEAKER:** The message from the Deputy Governor recommends the Revenue and Other Legislation Amendment Bill. The contents of the message will be incorporated in the *Record of Proceedings*. I table the message for the information of members.

MESSAGE

REVENUE AND OTHER LEGISLATION AMENDMENT BILL 2025

*Constitution of Queensland 2001*, section 68

I, HELEN PATRICIA BOWSKILL, Deputy Governor, recommend to the Legislative Assembly a Bill intituled—


A Bill for an Act to amend the Duties Act 2001, the Electricity Act 1994, the First Home Owner Grant and Other Home Owner Grants Act 2000, the Land Tax Act 2010, the Parliament of Queensland Act 2001, the Payroll Tax Act 1971 and the State Penalties Enforcement Act 1999 for particular purposes

DEPUTY GOVERNOR

Date: 24 June 2025

*Tabled paper:* Message, dated 24 June 2025, from the Deputy Governor recommending the Revenue and Other Legislation Amendment Bill 2025 [785](#).

**Introduction**

 **Hon. DC JANETZKI** (Toowoomba South—LNP) (Treasurer, Minister for Energy and Minister for Home Ownership) (2.56 pm): I present a bill for an act to amend the Duties Act 2001, the Electricity Act 1994, the First Home Owner Grant and Other Home Owner Grants Act 2000, the Land Tax Act 2010, the Parliament of Queensland Act 2001, the Payroll Tax Act 1971 and the State Penalties Enforcement Act 1999 for particular purposes. I table the bill, the explanatory notes and a statement of compatibility with human rights. I nominate the Governance, Energy and Finance Committee to consider the bill.

*Tabled paper:* Revenue and Other Legislation Amendment Bill 2025 [786](#).

*Tabled paper:* Revenue and Other Legislation Amendment Bill 2025, explanatory notes [787](#).

*Tabled paper:* Revenue and Other Legislation Amendment Bill 2025, statement of compatibility with human rights [788](#).

I am pleased to introduce the Revenue and Other Legislation Amendment Bill 2025. The bill amends the First Home Owner Grant and Other Home Owner Grants Act 2000 and the Payroll Tax Act 1971 to implement measures announced in the 2025-26 budget relating to the first home owner grant and the apprentice and trainee payroll tax rebate.

The bill also contains amendments to the Electricity Act 1994 to correct an historical procedural deficiency and an amendment to implement required revenue protection and clarification amendments to the Duties Act 2001, the Land Tax Act 2010 and the State Penalties Enforcement Act 1999.

Finally, the bill contains amendments to the Parliament of Queensland Act 2001 to provide that the Speaker or Deputy Speaker of the Legislative Assembly will preside as chairperson at the estimates public hearings in line with the government's election commitment to reform the estimates process.

I seek leave to have the remainder of my speech incorporated in *Hansard*.

Leave granted.

The boosted First Home Owner Grant of \$30,000 for eligible first home owners buying or building a new home expires on 30 June 2025.

In the 2025-26 Budget, I announced that the boosted First Home Owner Grant will be extended for a further year, to help deliver a place to call home for more Queenslanders sooner and support the delivery of more new homes across our State.

The Bill amends the First Home Owner Grant and Other Home Owner Grants Act to provide that, for eligible transactions entered into between 1 July 2025 and 30 June 2026, the amount of the First Home Owner Grant will be \$30,000.

The Payroll Tax Act currently provides a 50 per cent rebate for wages of apprentices and trainees, expiring on 30 June 2025.

In the 2025-26 Budget, I announced an extension of the rebate until 30 June 2026. The Bill amends the Payroll Tax Act to extend this rebate for return periods in the 2025-26 financial year. This will provide a continued, additional payroll tax concession for businesses employing trainees and apprentices.

The Bill also includes critical revenue protection and clarification measures.

Further to revenue protection provisions included in the Revenue Legislation Amendment Act 2025, the Bill amends the Duties Act 2001 and Land Tax Act 2010 to provide additional protections to historic foreign surcharge revenue by making related amendments which would only apply in the event that existing provisions are found to be constitutionally invalid or inoperative.

As I noted during debate on the Revenue Legislation Amendment Bill 2024, the government will continue to monitor and actively manage any risks to validly collected state revenue so we can continue to fund the vital services and infrastructure our state needs.

The Bill also amends the State Penalties Enforcement Act 1999 to clarify that a registration fee has been able to be imposed in relation to all unpaid infringement notice fines registered by the State Penalties Enforcement Registry since 10 June 2022. This clarification aligns with longstanding practice and will remove any potential unintended interpretation of the Act.

The amendments to the Electricity Act will retrospectively validate the transfer of the generation authority to Tilt Renewables, correcting a technical error which occurred in June 2024.

Finally, the amendments to the Parliament of Queensland Act will deliver on the government's election commitment to reform the Legislative Assembly's Estimates public hearings process to deliver accountability and transparency for Queenslanders.

The amendments provide that the Speaker or Deputy Speaker of the Legislative Assembly will preside as chairperson at the Estimates public hearings required under the Constitution of Queensland 2001.

This reform will ensure a more consistent approach to the Estimates public hearings process across all portfolio committees.

I commend the Bill to the House.

## First Reading

**Hon. DC JANETZKI** (Toowoomba South—LNP) (Treasurer, Minister for Energy and Minister for Home Ownership) (2.58 pm): I move—

That the bill be now read a first time.

Question put—That the bill be now read a first time.


Motion agreed to.

Bill read a first time.

## Referral to Governance, Energy and Finance Committee

**Mr SPEAKER:** Order! In accordance with standing order 131, the bill is now referred to the Governance, Energy and Finance Committee.

## Declared Urgent; Cognate Debate; Allocation of Time Limit Order

 **Hon. DC JANETZKI** (Toowoomba South—LNP) (Treasurer, Minister for Energy and Minister for Home Ownership) (2.58 pm), by leave, without notice: I move—

1. That, under the provisions of standing order 137, the Revenue and Other Legislation Amendment Bill be declared an urgent bill and not stand referred to a committee and be set down for its second reading to enable the bill to be passed through all remaining stages at this week's sitting;

2. that, in accordance with standing order 172, the Appropriation (Parliament) Bill and the Appropriation Bill, having already been treated as cognate bills under the provisions of standing order 176, be also treated as cognate with the Revenue and Other Legislation Amendment Bill for the second reading debate, but with separate questions being put with regard to the second reading of (a) the Appropriation (Parliament) Bill and the Appropriation Bill and (b) the Revenue and Other Legislation Amendment Bill;
3. that the Appropriation (Parliament) Bill, the Appropriation Bill and the Revenue and Other Legislation Amendment Bill (cognate debate) be completed within 1 hour of the Treasurer having finished his contribution in reply; and
4. that, if all stages have not been completed by the time specified in 3., Mr Speaker shall put all remaining questions necessary to complete consideration of the bill, including clauses en bloc and any amendments to be moved by the Treasurer, without further amendment or debate.