



Speech By
Hon. Ros Bates

MEMBER FOR MUDGEERABA

Record of Proceedings, 18 February 2025

REVENUE LEGISLATION AMENDMENT BILL



Hon. RM BATES (Mudgeeraba—LNP) (Minister for Finance, Trade, Employment and Training) (6.13 pm): I am pleased to rise in support of the Revenue Legislation Amendment Bill 2024, which is yet another example of the Crisafulli LNP government doing what we said we would do: delivering cost-of-living relief for Queenslanders.

This bill reflects the delivery of two key election commitments from the Crisafulli LNP government. Firstly, this bill amends the Duties Act 2001 to abolish stamp duty on new homes for first home buyers from 1 May 2025 and allows new home owners to rent out a room within their first year of occupation without the fear of losing any transfer duty home concessions. Secondly, this bill amends the Payroll Tax Act 1971, scrapping Labor's patients tax by introducing an exemption that wages liable to payroll tax and the mental health levy do not include wages payable by medical practices to general practitioners. In short, this amendment will protect access to GP services across Queensland and means that Queenslanders will not need to pay more when they are seeing their local doctor.

I note that the relevant committee report found 'widespread support from inquiry participants for the transfer duty relief amendments' and, similarly in relation to the proposed amendments to the Payroll Tax Act, stakeholders such as 'The Australian Medical Association Queensland (AMAQ) and the Royal Australian College of General Practitioners (Queensland Faculty) (RACGP) indicated strong support for the exemption proposed in the Bill'. In short, stakeholders overwhelmingly supported both initiatives reflected in this bill, and the Crisafulli LNP government has gone straight to work making these commitments a reality.

Turning first to the home ownership initiatives of this legislation, I note that Queensland, under the former Palaszczuk-Miles Labor government, managed to win the wooden spoon for home ownership rates in Queensland—not exactly an inspiring picture for Queenslanders hoping to become home owners. The former Labor government left a legacy of woeful economic mismanagement, budget black holes and blowouts whilst ignoring a critical tenet of individual economic security for Queenslanders: home ownership. As a result, the Queensland home ownership rate sits at a low 63.5 per cent, leaving many without the hope of home ownership thanks to the inaction of those opposite.

The Crisafulli LNP government is delivering a fresh start for Queensland by ensuring Queenslanders can have a place to call home. We have the Treasurer as the Minister for Home Ownership and have committed to Queensland being on top of the home ownership ladder by 2034.

Turning to the substance of the home ownership reforms, I note that various stakeholders throughout the committee process were again supportive of the Crisafulli LNP government's proposed legislation. By way of example, the Strata Community Association Queensland's submission supported our proposal to allow first home buyers to rent out a room within their home without losing transfer duty concessions as a 'sensible' proposal which will help 'alleviate mortgage serviceability concerns and

release otherwise untapped rental supply'. I note that the association was also supportive of the policy's 'twin benefits in alleviating the ongoing housing crisis' and that the association is 'strongly supportive' of such measures.

Similarly, the Real Estate Institute of Queensland was supportive of our proposed introduction of concessions to provide stamp duty relief for first home buyers purchasing a new home or vacant land to build a new home. The REIQ confirmed that they expect this policy 'will positively encourage homeownership by removing part of the up-front financial barrier to purchasing a new home or building a new home for first home buyers'.

I note that the Treasurer actually implemented this policy by way of a ministerial directive in early December 2024, ensuring Queenslanders were able to benefit from these changes before they were formally enshrined in legislation this week. It is clear that the Crisafulli LNP government is delivering a fresh start for Queenslanders, including for prospective Queensland home owners.

Before I return to the substance of the proposed scrapping of Labor's patients tax, I think it is worth reflecting on the incredulous behaviour of those opposite such that we even have to pass this legislation today. I was proud to stand alongside my colleagues, including the now Treasurer, and campaign against the out-of-touch and out-of-control decisions of the former Palaszczuk-Miles Labor government, including when the 'taxer-in-chief', the member for Woodridge, decided it was a good idea to tax Queenslanders more to see their local GP during a cost-of-living crisis, and a health crisis, too, just for good measure.

In defending Labor's patients tax, the member for Miller, the now shadow minister for health, went so far as to claim that concerns from local GPs that vulnerable Queenslanders would be left without access to crucial health care was simply a beat-up. How ridiculous. How absolutely ridiculous. Those opposite, including the member for Woodridge, honestly could not see the issue with asking hardworking Queenslanders to pay more every single time they visited their GP, even if the visit was as simple as a script renewal or a blood test.

In fairness to the member for Woodridge, he probably should have received some help with the ill-fated scheme from the worst minister for health in Queensland's history, the member for Waterford. The former minister for health could have stepped in and given the member for Woodridge a health check because this was one of the sickest money grabs Queenslanders have seen in a long time—taxing the sick and vulnerable. Unfortunately for the member for Woodridge, the member for Waterford was too busy eyeing up the member for Murrumba's job to worry about what the member for Woodridge was dreaming up. Now the member for Waterford is too busy measuring the desk in the opposition leader's office. After a decade of Labor chaos and crisis, is it any wonder that Queensland was left with a cost-of-living crisis and a health crisis, thanks to those opposite?

With that said, the Crisafulli LNP government is well and truly up for the challenge of cleaning up Labor's mess and has already gotten to work. In relation to Labor's disgraceful patients tax which this bill seeks to scrap, I note the overwhelming support of industry stakeholders for our efforts to fix Labor's mess including the Royal Australian College of General Practitioners, who submitted—

The RACGP applauds and supports the Queensland Government proposed amendments to the Bill, which amends the Payroll Tax Act 1971 to introduce an exemption to provide that wages paid or payable by a medical practice to GPs will not be subject to payroll tax or the mental health levy.

...

Abolishing payroll tax on GPs is the best solution to help ensure essential GP care is affordable for all Queenslanders.

The RACGP's submission went further still, confirming—

Abolishing payroll tax on GPs is a critical step to providing certainty to general practices and supporting these practices to thrive in every Queensland community.

There are no two ways about it: Labor's patients tax was a patient tax on sick Queenslanders. If you were sick, your GP would have been forced to charge you more because Labor wanted to pick your back pocket. In a cost-of-living crisis when a sick family member needed the doctor, Queensland families would have paid more under the Palaszczuk-Miles Labor government. It was a sick joke on Queensland families that the member for Murrumba denied even existed during the election campaign. It needed to go, and this bill delivers that. I am proud to be a part of a Crisafulli LNP government that is working tirelessly to reinstate health services for when Queenslanders need them, to ease the cost of living and to deliver the fresh start Queensland so desperately needs.