




Speech By  
**Shane King**

**MEMBER FOR KURWONGBAH**

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Record of Proceedings, 18 February 2025

**REVENUE LEGISLATION AMENDMENT BILL**

 **Mr KING** (Kurwongbah—ALP) (7.39 pm): This evening I rise to speak on the Revenue Legislation Amendment Bill 2024. I want to start by thanking my fellow committee members. We did have a pretty collegiate process during this committee inquiry and worked well on it. I also thank all of the stakeholders and secretariat team. These reports would not happen without them and we do appreciate it.

This bill removes the obligation on first home buyers to pay stamp duty on the purchase of their first home. I am also pleased to report that this bill continues the former state Labor government's exemption from payroll tax for GPs employed in medical practices, and I want to begin with my views on this point before we move into the impacts of the bill in terms of the housing sector. I am supportive of the exemption from payroll tax that this legislation will grant to medical centres that pay their general practitioners directly and want to go back over the events that led to this particular legislative provision. I note that the previous speaker said that it is a new tax. I say to the member that payroll tax is not new in Queensland. Employers who pay more than \$25,000 a week in Australian taxable wages to Queensland employees pay payroll tax in our state.

Prior to Labor's tax exemption, businesses such as medical centres that paid doctors as employees were subject to the same tax laws as other Queensland businesses, though it is my understanding that not all medical centres were paying the payroll tax on doctors' wages due to differing interpretations in how the tax laws related to contracted doctors. After a landmark tax ruling in New South Wales which clarified the tax law—it did not change the law—affected medical centres and GPs in Queensland were granted an amnesty from payroll tax by the previous government backdated to 2018. In fact, the Royal Australian College of General Practitioners acknowledged that Queensland, under the former Miles Labor government, was the first state to introduce an amnesty for GPs which was then taken up by other states. New South Wales has now tied its payroll tax exemption or rebate to bulk-billing rates in that state. Perhaps that is something that we could have examined if the legislation was not rushed through, because we know that after 10 years of LNP neglect of Medicare and bulk-billing at the federal level of government more of the healthcare burden than ever fell to the states during its term.

During the 2024 state election the LNP employed a very misleading campaign—some might say a fear campaign—about GP payroll tax, the very tax it had exempted them from. In desperation, the LNP actually invented the term 'patient tax' and put notes in people's letterboxes promising to stop its own fake tax. I am pleased to be on the State Development, Infrastructure and Works Committee that examined this legislation, so I took the opportunity to ask some questions about the LNP's patient tax during our committee hearings. Here are some further facts that we gleaned on this topic. We got confirmation that no GP in Queensland has gone broke nor has any patient paid a GP tax, contrary to the fear and outrage stirred up by those opposite during the election.

The exemption contained in this bill will not cost the government any money in terms of forgone revenue as medical centres were never going to pay payroll tax on GPs in the first place, and this was reflected in the forward estimates. When asked during the hearing whether anyone was actually paying

payroll tax, Dr Yim answered that prior to the amnesty an AMA Queensland member had a retrospective payroll tax liability that he paid under legal advice but when the amnesty was announced he was able to recover the funds, and this was all quite reassuring for him to continue. The fact is that there was never such a thing as a patient tax. The LNP's fake campaign was mean and was designed to incite fear. It was playing dirty to win at all costs and now it has been exposed, so we are supportive of this legislation exempting GPs from payroll tax because it is exactly what Labor was planning to do.

I turn now to what this bill does for housing in Queensland. It was interesting to hear the concerns from stakeholders, specifically the REIQ, that no modelling on predicted uptake had been done by Treasury, and this was confirmed by Treasury during our hearings. The LNP so often proclaims its budget management prowess, yet here we have a policy being legislated with no idea what it will cost Queenslanders. Another concern that I have is that over the years I have heard anecdotal complaints from homebuyers who feel that developers 'build in'—no pun intended—government rebate amounts to contracts, effectively increasing the total sale price before anyone receives the government assistance. I do not know if this is true, but if it is, even in some cases, I would like to know how the government intends to offset the inflationary effects it might have.

As we expressed in our statement of reservation, it is critical that the government policy is targeted to help those who need assistance most. That is why we expressed our concerns about completely removing the threshold on first home transfer duty concessions. Whilst we will not be opposing this legislation, we are concerned that first home buyers in the fortunate position to afford multimillion dollar homes—and there are some out there—will now be subsidised by taxpayers who may never even be able to afford their own homes. As we saw highlighted in the committee's hearings, a first home buyer purchasing a \$2 million property will receive nearly six times the tax support of someone buying a median priced home in the regions. This is not really fair. Both the Property Council of Australia and Q Shelter called for a comprehensive review of property tax settings to make sure that legislation is not only effective but also equitable. I would welcome this from the new government along with the assurance that we have been asking for—that is, how it will be keeping the products and policies that we brought in to help renters and those without housing to get into housing and stay housed.

Queensland needs well thought out solutions during this difficult time, not shots from the hip from a government more focused on rushing legislation to meet a deadline than supporting the mums and dads of Queensland. No-one here disputes that we need more housing, and we know that getting people into housing is not only a problem in Queensland; the struggle for housing supply and affordability is also reflected both nationally and internationally. The cost of building materials, labour, the shortage of skilled tradies and the need to balance getting administrative decisions and long-term planning right with the need to speed up our building approval processes are all factors that need to be considered and addressed, so I am glad that helping people into housing is something we can all agree on that we all support.

In my neck of the woods development is going great guns, with the City of Moreton Bay being one of the fastest growing local government areas in the country. The big developments we can see in Narangba Heights—I just want to give a quick plug to our local candidate for Longman, Rhiannyn Douglas, who has announced an infrastructure upgrade to help that particular development—along Raynbird and Callaghan roads, the new community of Kinma Valley as well as North Harbour in the member for Bancroft's patch and numerous new developments in the electorate of Morayfield next door—

**Mr Ryan** interjected.

**Mr KING:** We have some great electorates out there and great members. This growth is possible thanks to the policies of and cooperation between all levels of government in recent years—initiatives like the SEQ regional plan and its infrastructure companion and free TAFE and investment in industry training infrastructure to help skill more tradies. We also doubled the First Home Owners' Grant to be the equal highest in the country, we opened an online housing idea portal for Queenslanders to put forward solutions and we introduced Homes for Homes. They were working and were all good policies, and we can tell the LNP agrees because we can see a few of them in this legislation. That is why I am happy to support the intentions of this bill—to help more Queenslanders into homes.