

2023RD ASSEMBLY
2ND SESSION

HR 24

IN THE
House of Commons

DECEMBER 21ST - THE GENTLEMEN, LEO CAVINDER,
SUBMITS THE FOLLOWING BILL FOR
CONSIDERATION; WHICH WAS HELD AT THE DESK.

DECEMBER 29TH - AS ENGROSSED.

A BILL TO

Amend various tax statues, amend definition of self-
employed, add interest to government bonds, allow
extension to file taxes, creating the right to public access
of certain records, and allowing for quarterly tax
payments.

TABLE OF PROVISIONS.

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B **E IT ENACTED** *by this House of Commons with
the advice and consent of the same, as follows:*

1 **SECTION 1. Title.**

2 This Act may be cited as the “Tax Fairness and Boost Act.”

3 **SECTION 2. Amendment.**

4 (a) HCC § 2-11-6(a)(2) is amended by striking “\$1,000” and
5 inserting “\$0.”

6 (b) HCC § 2-11-10(b) is repealed.

7 (c) This section shall take effect immediately.

8 **SECTION 3. Definition of employment for self-**
9 **proprietors.**

10 (a) HCC § 2-11-8(a)(2) is amended by striking “, and makes
11 more than \$1,000 yearly in profits.”

12 (b) This section shall take effect immediately.

13 **SECTION 4. Interest on government bonds.**

14 (a) HCC § 2-11-15(b) is amended by adding “with an interest of
15 2.000% annually.”

16 (b) This section shall take effect immediately.

17 (c) Amend HCC § 2-11-15(c) by striking all after “If any amount
18 remains,” and insert “the Member must claim the IOU by the

19 next tax year from the year in which the bond was sold or
20 forfeit their right to the amount of the IOU with interest.”

21 (d) Add the following to HCC § 2-11-15:

22 “(d) The DOR shall pay out all IOUs within two (2) from
23 the date of claim.

24 (e) “*Bond*”. Shall mean the same thing as a IOU.”

25 **SECTION 5. Extension to file.**

26 (a) GENERALLY.—A Member who has a reasonable belief that
27 they will be unable to file their taxes by April 15th shall contact
28 the Department of Revenue, who shall determine if they are
29 sincere in their reasoning and is in no way a way to delay tax
30 payments.

31 (b) EXTENSION TIMELINE.—Should DOR grant an
32 extension, it shall be no more than sixty (60) days past the
33 April 15th deadline.

34 (c) MANAGEMENT.—DOR shall have the management right
35 of the section.

36 (d) This section shall take effect immediately.

37 **SECTION 6. Public records.**

38 (a) The following records, organized by year, shall be public,
39 and published on the DOR’s website:

40 (1) Member’s of the House salary payments (HCC § 2-
41 11-14), which shall include:

42 (A) Member Name;

43 (B) Class;

44 (C) Amount(s); and

45 (D) Statutory authority.

46 (2) Revenue collected (HCC § 2-11-2(a)(2)), which shall
47 include:

48 (A) Member Name;

49 (B) Reason; and

50 (C) Amount.

51 and

52 (3) Revenue spent (HCC § 2-11-2(a)(3)), which shall
53 include:

54 (A) Member Name;

55 (B) Amount spent; and

56 (C) Reason.

57 (b) This section shall take effect on July 1, 2024.

58 **SECTION 7. Quarterly tax payments.**

59 (a) GENERALLY.—A Member who is unable to pay their tax
60 bill in full may contact DOR to request for a quarterly payment
61 plan.

62 (b) GRANT.—DOR shall have the sole right to determine who
63 qualifies.

64 (c) PAYMENT DUE DATES—Payments shall be divided into 4
65 equal payments due on April 15, June 15, September 15, and
66 January 15.

67 (d) FAILURE TO MAKE PAYMENT—Failure to make a
68 payment shall be considered as tax evasion, and punishable
69 under HCC § 2-11-13.

- 70 (1) Should a Member fail to make a payment, DOR may
71 revoke the quarterly payment plan and require the
72 remainder of the balance to be due immediately.
- 73 (e) This section shall take effect immediately.

Speaker of the House Assent