

2023<sup>RD</sup> ASSEMBLY  
2<sup>ND</sup> SESSION

# HR 24

IN THE  
**House of Commons**

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

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**A BILL TO**

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

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**TABLE OF PROVISIONS.**

SECTION 1.	TITLE.
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SECTION 7.	QUARTERLY TAX PAYMENTS.

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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6 (b) HCC § 2-11-10(b) is repealed.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 **SECTION 5. Extension to file.**

18 (a) GENERALLY.—A Member who has a reasonable belief that  
19 they will be unable to file their taxes by April 15<sup>th</sup> shall contact

20 the Department of Revenue, who shall determine if they are  
21 sincere in their reasoning and is in no way a way to delay tax  
22 payments.

23 (b) EXTENSION TIMELINE.—Should DOR grant an  
24 extension, it shall be no more than sixty (60) days past the  
25 April 15<sup>th</sup> deadline.

26 (c) MANAGEMENT.—DOR shall have the management right  
27 of the section.

28 (d) This section shall take effect immediately.

29 **SECTION 6. Public records.**

30 (a) The following records, organized by year, shall be public,  
31 and published on the DOR's website:

32 (1) Member's of the House salary payments (HCC § 2-  
33 11-14), which shall include:

34 (A) Member Name;

35 (B) Class;

36 (C) Amount(s); and

37 (D) Statutory authority.

38 (2) Revenue collected (HCC § 2-11-2(a)(2)), which shall  
39 include:

40 (A) Member Name;

41 (B) Reason; and

42 (C) Amount.

43 and

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

46 (A) Member Name;

47 (B) Amount spent; and

48 (C) Reason.

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

50 **SECTION 7. Quarterly tax payments.**

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

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

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

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

62 (1) Should a Member fail to make a payment, DOR may  
63 revoke the quarterly payment plan and require the  
64 remainder of the balance to be due immediately.

65 (e) This section shall take effect immediately.

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*Speaker of the House Assent*