

2023RD ASSEMBLY
1ST SESSION

HR 3

IN THE
House of Commons

FEBRUARY 4TH · THE GENTLEMEN, LEO CAVINDER,
SUBMITS THE FOLLOWING RESOLUTION FOR
CONSIDERATION; WHICH WAS REFERED TO THE
COMMITTEE ON RULES & REFORM.

A BILL TO

Set a retirement exemption to those retired, established deductions, a process for Members who owe no amount to DOR, replacing the employment tax with a tax bucket policy, amends the filing of taxes process from DOR to the Members themselves, and makes poor oral care an infraction.

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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 shall be cited as the “Tax Exemptions and
3 Deductions Act (TEDA).”

4 **SECTION 2. Retirement exemption.**

5 (a) HCC § 2-11-7(a) is amended by adding the following:

6 “(4) A Member who is at or above the age of sixty
7 (60).”

8 (b) The Clerk shall be authorized to make necessary
9 technical corrections in HCC § 2-11-7.

10 (c) This Section shall take effect in the 2023 tax year.

11 **SECTION 3. Deductions.**

12 (a) A Member may get deductions on their taxes if they
13 did one or more of the following:

14 (1) A Member can get a \$10 deduction if they
15 purchased an electric toothbrush with a two-minute
16 timer built in;

17 (2) A Member can get a \$75 deduction if they are in
18 college full-time as a student;

19 (3) A Member can get a \$25 deduction if they own a
20 small business and are employed as defined in
21 HCC § 2-11-8(a)(2);

22 (4) A Member can get a \$55 deduction if they
23 purchase a hybrid or electric vehicle; and

24 (5) A Member can get a \$60 deduction if they
25 volunteer in the community for at least ten (10)
26 hours per week.

27 (b) “*Deduction*” is defined as an amount that you can
28 deduct from your House Services Taxes (HCC § 2-11-3)
29 and Employment Tax (HCC § 2-11-5) to lower the amount
30 of money you owe.

31 (c) “*Volunteer*” is defined as an act made that impacts
32 those beyond the House of Commons, as an independent
33 person, without compensation.

34 (c) This section of the Act shall be managed in accordance
35 with HCC § 2-11-16 and shall take effect in the 2023 tax
36 year.

37 (d) Deductions shall not be subject to a refund to Members
38 should deductions reach an amount greater than what
39 they owe to DOR.

40 **SECTION 4. Members who owe no amount to DOR.**

41 (a) A Member who does not owe any amount to DOR is
42 not required to complete filing of their taxes.

43 (b) A Member must file any exemptions or deductions that
44 they qualify for that reduces their amount to \$0.

45 (c) A Member must file their taxes if have any
46 outstanding tax credits they want to collect.

47 (d) This section shall take effect immediately.

48 **SECTION 5. Tax bucket on employment tax.**

49 (a) Strike HCC § 2-11-5 and insert:

50 “(a) A Member’s net income shall be taxed at the
51 following buckets:

52 (1) Up to \$1,000 of net income shall be taxed
53 at 2%;

54 (2) Up to \$10,000 of net income shall be
55 taxed at 3.5%

56 (3) Up to \$15,000 of net income shall be
57 taxed at 5%; and

58 (4) Up to \$30,000 and more of net income
59 shall be taxed at 7%.

60 (b) UNEMPLOYED.—A Member who is
61 unemployed and does not qualify for an exemption
62 shall assume they make \$1,000.”

63 (b) This section of the Act shall take effect in the 2023 tax
64 year.

65 **SECTION 6. Filing of taxes.**

66 (a) Strike HCC § 2-11-12 and insert:

67 “(a) Members shall be provided the resources to
68 calculate how much they owe to DOR in accordance
69 with HCC § 2-11-16.

70 (b) Members must postmark by January 31 of each
71 year a signed form to DOR with:

72 (1) the amount they owe or needing to be
73 refunded; and

74 (2) their signature attesting accuracy subject
75 to penalty of perjury under HCC § 2-9-1.”

76 (b) This section of the Act shall take effect in the 2023 tax
77 year.

78 **SECTION 7. Oral care.**

79 Anyone that fails to brush their teeth for two-minutes for
80 at least once a day and/or rinse their mouth immediately
81 following brushing their teeth shall have committed an
82 infraction and shall be fined no more than \$20 per day.

Speaker of the House Assent