

2024<sup>TH</sup> ASSEMBLY  
1<sup>ST</sup> SESSION

# HR 3

IN THE  
**House of Commons**

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FEBRUARY 18<sup>TH</sup> - THE GENTLEMEN, LEO CAVINDER,  
SUBMITS THE FOLLOWING BILL FOR  
CONSIDERATION; WHICH WAS REFERED TO THE  
COMMITTEE ON RULES & REFORM.

MARCH 14<sup>TH</sup> - ORDERED ENGROSSED.

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## A BILL TO

Amend the House Tax Code by providing clerical  
amendments, amends the definition of self-employed,  
adds interest to government bonds, allows for extensions  
to file tax returns, gives the Secretary House  
Administrative Code rights, allows access to certain  
public records, allows for quarterly tax payments,  
amendments house government services, adds business  
taxes, adds a new deduction, filing and State of  
Emergency powers, and amends the retirement age.

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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 Amendment Act of  
3 2024.”

4 **SECTION 2. Clerical amendments.**

5 (a) AMOUNT SUBJECT TO TAXATION FOR  
6 UNEMPLOYED.—HCC § 2-11-6(a)(2) is amended by  
7 striking “\$1,000” and inserting “\$0.”

8 (b) REPEAL AGE DEFINITION.—HCC § 2-11-10(b) is  
9 hereby repealed.

10 (c) POSTAGE METER.—HCC § 2-11-3(a)(1) is hereby  
11 repealed.

12 (d) DEADLINE TO FILE.—HCC § 2-11-12(b) is amended  
13 by striking “January 31” and inserting “April 15.”

14 (e) PAYMENT DEADLINE.—HCC § 2-11-12(b) is  
15 amended by adding:

16 “(3) their payment, should they owe.”

17 (f) This Section shall take effect immediately.

18 **SECTION 3. Definition of self-employed.**

19 (a) REMOVAL OF ONE THOUSAND DOLLARS PROFIT  
20 REQUIREMENT.—HCC § 2-11-8(a)(2) is amended by  
21 striking “, and makes more than \$1,000 yearly in profits.”

22 (b) This section shall take effect starting with the 2024  
23 tax return.

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

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

27 (b) COLLECTION.—HCC § 2-11-15(c) is amended by  
28 striking all after “If any amount remains,” and insert “the  
29 Member must claim the IOU by the next tax year from  
30 the year which the bond was sold or forfeit their right to  
31 the amount of the IOU with interest.”

32 (c) PAYOUT AND DEFINITION.—HCC § 2-11-15 is  
33 amended by adding:

34       “(d) The DOR shall pay our all IOUs within two (2)  
35       years from the date of claim.

36       (e) “*Bond*”. Shall mean the same thing as an IOU.”

37 (d) This section shall take effect immediately.

38 **SECTION 5. Extension to file.**

39 (a) GENERALLY.—A Member who has a reasonable  
40 belief that they will be unable to file their taxes by April  
41 15 shall have the right to petition to the Department of  
42 Revenue for an extension because of extraneous  
43 circumstances.

44 (b) EXTENSION.—DOR shall have the right to grant an  
45 extension of no more than sixty (60) days past the April  
46 15 deadline.

47 (c) DISCRIMINATION.—It shall be unlawful for DOR to  
48 discriminate against any Member and deny them an  
49 extension when circumstances warrant such an extension.

50 (d) PROOF.—DOR may request evidence of circumstances  
51 prior to granting an extension.

52 (e) This section shall take effect immediately.

53 **SECTION 6. Management.**

54 (a) In accordance with HCC § 2-14-1(b), the Secretary of  
55 the Department of Revenue shall have the authority to  
56 establish the necessary House Administrative Code  
57 (HAC) to manage Title II, Chapter 11 of House of  
58 Commons Code (HCC).

59 (b) This section shall take effect immediately.

60 **SECTION 7. Public records.**

61 (a) RECORDS.—The following records, organized by year,  
62 shall be public records and published on the Department  
63 of Revenue’s website:

64 (1) SALARY.—Member’s of the House salary  
65 payment in accordance with HCC § 2-11-14, which  
66 shall include:

67 (A) Member Name;

68 (B) Class;

69 (C) Amount(s); and

70 (D) Statutory authority.

71 (2) COLLECTIONS.—All revenue collected  
72 pursuant to HCC § 2-11-2(a)(2), which shall  
73 include:

74 (A) Member Name;

75 (B) Nature of collection; and

76 (C) Amount.

77 and

78 (3) SPENT.—All revenue spent pursuant to HCC §  
79 2-11-2(a)(3), which shall include:

80 (A) Member Name;

81 (B) Amount spent; and

82 (C) Nature.

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

84 **SECTION 8. Tax payments quarterly.**

85 (a) **GENERALLY.**—A Member who is unable to pay their  
86 tax bill in full by April 15 because of a financial hardship  
87 shall have the right to petition the Department of  
88 Revenue for a quarterly payment plan.

89 (b) **CRITERIA.**—The Secretary of the Department of  
90 Revenue shall determine what criteria meets the  
91 “financial hardship” standard.

92 (c) **PAYMENT DUE DATES.**—Payments shall be divided  
93 into quarterly payments with due dates of April 15, June  
94 15, September 15, and January 15.

95 (d) **FAILURE TO PAY.**—A Member to fail to pay their  
96 payment by the due date as described in subsection (c)  
97 shall have committed tax evasion and punishable under  
98 HCC § 2-11-13.

99 (e) This section shall take effect immediately.

100 **SECTION 9. Amendment to government services.**

101 (a) HCC § 2-11-3 is amended by adding:

102 “(1) Any monetary relief awarded by the Inspector  
103 General that has not been paid nor planned to be  
104 paid by April 15.

105 (2) HCC § 2-11-3(a)(1) shall not be subject to HCC §  
106 2-11-17.”

107 (b) This section shall take effect starting with the 2024  
108 tax return.

109 **SECTION 10. Business taxes.**

110 (a) A business owner who owns a business that is subject  
111 to the jurisdiction of the secretary of the Department of  
112 Commerce under HCC § 2-8-3 shall have all net earnings  
113 of the business taxed at the following rates:

114 (1) Up to \$1,000 of net earnings shall be taxed at  
115 1.5%;

116 (2) Up to \$10,000 of net earnings shall be taxed at  
117 2%;

118 (3) Up to \$15,000 of net earnings shall be taxed at  
119 4.5%; and

120 (4) Up to \$30,000 of net earnings or more shall be  
121 taxed at 6.5%.

122 (b) PETITION FOR EXEMPTION.—A business owner  
123 who normally would be subject to subsection (a) can  
124 petition to the Department of Revenue that they would  
125 face a financial hardship by being required to pay their  
126 taxes or their business is considered a not-for-profit.

127 (1) DEADLINE TO PETITION.—The deadline to  
128 petition for exemption is December 31 of the  
129 upcoming tax return deadline.

130 (2) ISSUANCE OF PETITION.—The Department  
131 of Revenue shall either grant or deny the petition  
132 by January 15.

133 (A) COMPLAINT.—This decision shall be  
134 subject to complaint under HCC § 2-2-6(c).

135 (3) VALIDITY.—A petition shall be valid for one  
136 tax year.

137 (c) This section shall take effect starting with the 2024 tax  
138 return.

139 **SECTION 11. Deductions.**

140 (a) HCC § 2-11-17(a) is amended by adding:

141           “(6) A Member can get a \$50 deduction if they are  
142           employed by the U.S. federal or state government,  
143           or a not-for-profit organization that is not under  
144           HCC § 2-8-3, on a full-time basis for at least nine  
145           (9) months of the tax year.”

146       (b) This section shall take effect starting with the 2024  
147       tax return.

148       **SECTION 12. Emergency.**

149       (a) **SPEAKER EMERGENCY DECLARATION.**—If the  
150       Speaker declares a State of Emergency as defined in HCC  
151       § 2-5-6 either seven (7) days prior to April 15 or on April  
152       15, the Secretary, as defined in HCC § 2-11-1(b), shall  
153       issue an emergency rule under HCC § 2-14-3(d) extending  
154       the deadline to file and pay, as described in HCC § 2-11-  
155       12(b), by thirty (30) days or when the State of Emergency  
156       is no longer in effect and force, whichever comes first.

157       (b) This section shall take effect immediately.

158       **SECTION 13. Retirement age.**

159       (a) **RETIREMENT AGE.**—HCC § 2-11-7(a)(4) is amended  
160       by striking “sixty (60)” and inserting “sixty-two (62).”

161       (b) This section shall take effect starting with the 2024  
162       tax return.

163       **SECTION 14. 2024 fiscal funding for renovations.**

164       (a) HCC § 2-4-25 is amended by striking all and inserting:

165           “In accordance with Public Law No. 212-01, the  
166           gentlewoman Christina Cavinder shall have the  
167           authority to spend the amount necessary to fulfill  
168           this Act and shall not exceed \$250,000, which shall  
169           include all amounts from settlements.”

170       (b) HCC § 2-4-24 is amended by striking all and inserting:

171           “The Department of Revenue shall have the  
172           authority to spend costs necessary for enactment of  
173           this Act, not to exceed \$100,000.”

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*Speaker of the House Assent*