

2024TH ASSEMBLY
1ST SESSION

HR 3

IN THE
House of Commons

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

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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BE 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9 hereby repealed.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11 repealed.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, 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 **SECTION 9. Amendment to government services.**

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

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

104 (b) This section shall take effect starting with the 2024
105 tax return.

106 **SECTION 10. Business taxes.**

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

- 111 (1) Up to \$1,000 of net earnings shall be taxed at
112 1.5%;
- 113 (2) Up to \$10,000 of net earnings shall be taxed at
114 2%;
- 115 (3) Up to \$15,000 of net earnings shall be taxed at
116 4.5%; and
- 117 (4) Up to \$30,000 of net earnings or more shall be
118 taxed at 6.5%.

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

124 (1) DEADLINE TO PETITION.—The deadline to
125 petition for exemption is December 31 of the
126 upcoming tax return deadline.

127 (2) ISSUANCE OF PETITION—The Department of
128 Revenue shall either grant or deny the petition by
129 January 15.

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

132 (3) VALIDITY—A petition shall be valid for one tax
133 year.

134 (c) This section shall take effect starting with the 2024 tax
135 return.

136 **SECTION 11. Deductions.**

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

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

143 (b) This section shall take effect starting with the 2024
144 tax return.

145 **SECTION 12. Emergency.**

146 (a) SPEAKER EMERGENCY DECLARATION.—If the
147 Speaker declares a State of Emergency as defined in HCC
148 § 2-5-6 either seven (7) days prior to April 15 or on April
149 15, the Secretary, as defined in HCC § 2-11-1(b), shall
150 issue an emergency rule under HCC § 2-14-3(d) extending
151 the deadline to file and pay, as described in HCC § 2-11-
152 12(b), by thirty (30) days or when the State of Emergency
153 is no longer in effect and force, whichever comes first.

154 (b) This section shall take effect immediately.

155 **SECTION 13. Retirement age.**

156 (a) RETIREMENT AGE.—HCC § 2-11-7(a)(4) is amended
157 by striking “sixty (60)” and inserting “sixty-five (65).”

158 (b) This section shall take effect starting with the 2024
159 tax return.

Speaker of the House Assent