

*Tax Relief — Adjournment Debate*

**HON HELEN BULLOCK (Mining and Pastoral)** [5.47 pm]: In my contribution to the debate on the Revenue Laws Amendment (Taxation) Bill 2009 I raised some concerns about the funding of tax relief in that bill. The response from Hon Helen Morton to my concerns makes me even more concerned. In yesterday's uncorrected proof of *Hansard*, Hon Helen Morton made the comment that "this is about reduced revenue, not about expenditure". Then she went on to say, "It is revenue that is not going to be acquired" —

*Point of Order*

**Hon MICHAEL MISCHIN**: I believe the honourable member is quoting from an uncorrected proof of *Hansard*.

**The DEPUTY PRESIDENT (Hon Matt Benson-Lidholm)**: I will quote standing order 93 —

No Member shall reflect upon any vote of the Council except for the purpose of moving that such vote be rescinded.

That is the only reflection on the Council I could find, apart from "debates of the current session are not to be alluded to". I suggest very strongly that the member speak in general terms and that she not specifically refer to an uncorrected proof. I suggest that the member speak in general terms and that she understand a certain situation to be the case. I do not believe what the member is doing fits within the range of permitted protocols.

*Debate Resumed*

**Hon HELEN BULLOCK**: Thank you for your guidance, Mr Deputy President. Basically, Hon Helen Morton said that it is about reduced revenue and not about expenditure. From memory, she also said that it is revenue that is not going to be required. She further said that it was not a matter of changing the expenditure pattern. I thought that the second reading stage of a bill was about examining the bill in detail and looking at the consequences and impact of it. I thought that the impact of the bill, by giving the tax relief, would have to affect expenditure. I will give members a simple example of a retired relative who lives purely on rental income of \$60 000 from a multimillion-dollar investment property. He would have to budget for his living expenses, donations and money to see a doctor, and to save some money in the bank for funeral costs or to plan an overseas trip or a fishing trip. He is quite wealthy and has a big boat. If he were a generous man, he might decide to decrease the amount of rent he received from his rental property and give some relief to his tenant by reducing the rental income by \$20 000. The retiree would then have to live on \$40 000. I would have thought that he would have to cut his expenditure to match his revenue. How can the government say that this is about reduced revenue and has nothing to do with expenditure? I am concerned. The government seems to be desperately trying to reduce costs in all government agencies. How can the government say that that is not related to expenditure and that it is revenue that will not be needed? The government is saying that because the revenue will not be needed, it should not affect the expenditure pattern. If those revenues are not needed, why is the government cutting costs to health services and abolishing the state funeral support system? If the government does not need those revenues, how can it justify reducing the amount that will be paid to victims of abuse while in state care? Hon Helen Morton also said that it is not a matter of changed expenditure. The government did change its expenditure pattern.

**Hon Helen Morton**: Try hard to think about the potential revenue versus actual revenue and you might get it.

**Hon HELEN BULLOCK**: Hon Helen Morton said that it is potential revenue. Is the fishing tax potential revenue or actual revenue?

**Hon Helen Morton**: It is not a tax.

**Hon HELEN BULLOCK**: It is not a tax? Hon Jon Ford will tell the member whether or not it is a tax.

**Hon Jon Ford**: It is a tax.

**Hon HELEN BULLOCK**: It is a tax. To summarise what I just said, it is commonsense that, if revenue is reduced, it will no doubt affect expenditure.

**The DEPUTY PRESIDENT**: I want to clarify a ruling I made under standing order 92, if members would indulge me for a brief minute. The standing order states —

No Member shall read extracts from newspapers or other documents, except *Hansard*, referring to debates in the Council during the same session.

Question put and passed.

*House adjourned at 5.56 pm*

