

FINANCE LEGISLATION AMENDMENT (EMERGENCY RELIEF) BILL 2021

Second Reading

Resumed from an earlier stage of the sitting.

MR M.J. FOLKARD (Burns Beach) [2.52 pm]: That was an interesting question time. Firstly, I wish to apologise for my “chi-chua” incident in which I mentioned “firemen” not “firefighters”. I apologise for that from the outset. I hope that I do not replicate that again.

I come back to this fine piece of legislation that we were discussing earlier. I was summarising and said that when a state of emergency or emergency situation is declared under the Emergency Management Act, it will trigger certain time frames to be put in place. I took time to explain the 27-odd circumstances that befit an emergency. In the current climate, the way the act will work in this space is that an emergency will be declared. In this case, we are in a pandemic. There has been a prolonged state of emergency, probably the longest emergency incident in my lifetime, and I hope it is the last that any of us experience going forward. An emergency will be declared under the act and the state emergency agencies and a whole heap of infrastructure committees will be set up in that space, which is what has been done. When this Parliament first began, I said that this government has been well led by the Premier and ably assisted by the Deputy Premier; Minister for Health, and the Commissioner of Police, Chris Dawson. Individually, they are very good operators, but together they are the finest emergency management team I have ever seen, and I have seen a few. I was in East Timor during the troubles and witnessed some very good operators in this space. I suggest that this team is the finest that Australia has ever seen. I am sure that will be argued by others out there, but the fact is that they have to be commended and recognised for where we are now.

I will explain what will happen in an emergency situation and use the COVID-19 pandemic as an example. The Emergency Management Act will be triggered and that will enable the Treasurer, in consultation with the Minister for Finance, to introduce financial relief measures for businesses including the deferral of the requirement to lodge payroll tax returns. The first home owner grant was mentioned earlier. In the past, we have come back into this house to introduce and pass legislation to extend help for businesses and other people. That wastes time so we need good, concise, fast and direct action to counter this stuff. A good example is what happened in my electorate. I spoke earlier about the impact of COVID-19 on businesses in the commercial hubs of Mindarie marina and Ocean Keys Shopping Centre. Businesses were decimated but we were able to put in immediate and effective help by making grants available to those businesses. They were small grants—I would have loved them to have been bigger—but when there is not a lot out there, every little bit helps. When the shutdowns happened, owners of two coffee shops approached me and we were able to access grants to help them pay for all the food they had lost. May I have a small extension?

[Member’s time extended.]

Mr M.J. FOLKARD: Not that I will use it.

The SPEAKER: We will see about that!

Mr M.J. FOLKARD: It is those small things that count. Running a small business puts a great deal of pressure on people. It takes a great deal of courage to step up and run a small business, because people are idealistic in that space. When we were forced to close businesses in local areas, it was deadset good government to do everything we could to help.

This government is about looking after people and not worrying about power and profit. That is a good example of looking after people and we will end up more profitable and more powerful in that space. The government is reluctant to shut down businesses despite the arguments from our interstate counterparts. We have done a brilliant job. Every day I speak to seniors in my community about how well we have protected our community during the pandemic. They speak in unison about how very proud they are of the way that this government has dealt with the COVID crisis. Some of them say to me, “Drag a chain across the border and let’s secede.” I definitely discourage those comments, but they are the sorts of colloquialisms that I hear within my electorate. Seniors in my electorate deadset think that we are going down the right track. Any help from the Treasurer and Minister for Finance to assist small businesses, which employ kids in my community, is a good thing. The flexibility that this legislation will bring and the ability to manoeuvre in the financial space during an emergency crisis will be brilliant.

I am certain that not only coming out of this pandemic, but also going forward—we saw it with the fires last summer and the cyclones—this legislation will help us to help our community to be safer and stronger in that space. With that, I commend the bill to the house.

MS L. DALTON (Geraldton) [2.59 pm]: I rise today to support the Finance Legislation Amendment (Emergency Relief) Bill 2021 and thank the minister for bringing it to the house. A bill that will allow the Treasurer to declare tax relief or grant relief measures considered necessary to relieve the financial or economic impacts of a declared emergency is a good, commonsense bill in my mind, especially as the devastating impacts of cyclone Seroja are still being felt in my community, and will be for a very long time.

We understand that with climate change we can expect to see these kinds of natural disasters more frequently. Still fresh in my mind is the memory of cyclone Seroja. The days before it made landfall were quite stressful and uncertain. There was lots of preparation and, I have to say, excellent communication from the emergency services. We were given a long list of things to do to prepare for the cyclone heading towards us. It included things like getting batteries for torches, filling up the car with fuel and getting batteries for a transistor radio—who has one of those? We had to go out and buy a transistor radio! People had to have gas in the barbecue if they relied on electricity. We had just moved into a small rental, so we had to go out and buy a small gas cooker, ice for the eskies, water and plenty of tinned food. People had to have an emergency plan and make sure that they knew the safest room in their house to go to when the cyclone hit if they were going to stay at home. My sister was in Geraldton at the time, as my dad had just come out of hospital. She was taking care of the cyclone prep for my ageing parents. My dad was just not fit enough to be taken to the evacuation centre in Dongara, so we decided it would be best for him to stay in their home and weather it out, hoping that it would withstand the 170-kilometre-an-hour winds it had been predicted would hit us.

This was all very worrying and, I have to say, quite an expensive exercise. It was something I could afford to do, for which I am grateful, but whilst down at the emergency relief centre in the days that followed and during the recovery I met a lot of people who just were not prepared and did not have the means to buy extra food, batteries and radios et cetera. It was really quite devastating for them. The emergency relief funds that arrived a couple of days later were very much welcomed.

After Seroja made landfall, around 4 350 people in the midwest lost electricity, as the storm's high winds had downed powerlines. The number of power outages soon increased to over 25 000 people as Seroja accelerated further inland. During the storm, we sat in darkness listening to the ABC on our radio. We heard devastating accounts of the cyclone hitting Kalbarri. Buildings and homes were completely flattened and roofs were torn off, flying into other people's homes. I have to admit that during those moments I was very worried for myself, my family and, more broadly, my community. Thankfully for most of Geraldton, the direction of the cyclone changed and we did not bear the full brunt of it, unlike many of our neighbouring shires. The next morning, we woke to reports of total devastation. Our own communications were limited to basically none, and access to and communication with towns impacted by the cyclone were completely cut, leaving the scale of the damage largely unknown. It took weeks and weeks to really get a full understanding of the damage.

In Geraldton, we get plenty of wind. Every year, we see our friends and relatives in the Pilbara and Kimberley dealing with cyclones. I do not think any of us thought that we would ever see a category 2 cyclone smash through our region and destroy our towns to the magnitude that it did. Our communities are not built like those in the north; our homes are not cyclone rated and our infrastructure was not intended to withstand that kind of destructive force. The reality was bleak; Kalbarri and Northampton took the hardest hits. In Kalbarri, 70 per cent of buildings were damaged and 40 per cent were totally destroyed or, in many cases, damaged beyond repair. In Northampton, the famous "Bottom Pub" was de-roofed and badly damaged, and entire farm infrastructure—homesteads, sheds and silos—was wiped out. I do not know whether anyone in the chamber who has not been out to the regions can fully understand the impact that this has had on my community. Family homes were lost in the Chapman Valley, Mingenew, Morawa and Perenjori shires.

The electricity supply was slow to return, but that was not due to lack of hard work. In May, Western Power stated that over 20 per cent of its network had been impacted by Seroja. It was, and is, a huge task, and the works were done as quickly as they could be. I thank the power crews and repair teams for their tireless work and huge contribution to the recovery.

All this trauma is still being felt today in communities that had never before seen anything like this in living memory. Victims of the cyclone's destruction are still waiting to get repairs underway. Although taxation relief may seem a long way from cyclone relief, this bill offers real, practical support to people impacted by natural disasters like cyclone Seroja and the massive and destructive Wooroloo bushfire. The Treasurer will use the new powers to continue land tax exemptions in 2021–22 and 2022–23 for eligible properties destroyed by the Wooroloo bushfire and cyclone Seroja disasters. These exemptions will be included in the McGowan government's 2021–22 budget. This is an example of how carefully considered reforms can have effects greater than their portfolio may indicate. The WA government, in partnership with the federal government, has announced a historic relief package for people impacted by Seroja, but that is not the end of it. The McGowan government will continue to support and stand by the people of the midwest and the victims of cyclone Seroja for years to come during the recovery and rebuild.

Climate change remains a challenge. Often even getting broad agreement that it is real is a struggle. I understand that one event cannot be used in isolation to demonstrate long-term change, but it can be an example of what lies ahead for us. If we are to face a reality of more unpredictable and highly destructive events like the Wooroloo fire and cyclone Seroja, we need legislation that is practical, allows for a meaningful response and provides support from every possible department and portfolio. My office and the office of my colleague Hon Sandra Carr have been contacted by scores of people seeking support, advice and assistance. I admire their resilience and their stoic nature,

but they are exhausted and need help in navigating their way through claims and financial uncertainty. As politicians, we do not physically rebuild homes or supply materials but we do work in a place that can help in many ways, and this is one of them.

Government should always support the resilience of our people. I recently witnessed firsthand the resilience of midwest citizens. The Chapman Valley Agricultural Show was on last weekend and nearly 10 000 people attended on one day. It was a day that they had been denied in 2020 due to COVID but they were not going to let the aftermath of Seroja stop a wonderful event in 2021. In fact, the bringing together of people on Saturday was joyous. Spring was in the air and the hope of a bumper crop was all around us. I have to congratulate the organisers and committee of the Chapman Valley show. The crowd that attended was enormous and the vibe was positive and uplifting. Both Minister Whitby and Minister MacTiernan attended the show, demonstrating great support to that community, which I appreciate very much.

Like so many places impacted by natural disasters, our strength is our people. Our will to rebuild and carry on remains unbroken, but every little bit of assistance that can be provided should be provided. In the *Midwest Times* today, more changes were announced to financial assistance for people who have had their properties destroyed or damaged, with disaster relief funding available for the impacts of flooding in the Gascoyne and Murchison regions. The recovery from this natural disaster will take years. There is no way we can rebuild any faster than that. While the recovery continues, we will stand by the people of the midwest and wheatbelt. Today, I speak in support of this emergency relief bill as one that makes sense, and one that will have a material impact for people under stress due to circumstances well beyond their control. I hope that all members in this place will see this bill as one that is worthy of support and will vote accordingly.

While we are charged with representing and fostering the best interests of our constituents, we cannot allow change to be the adversary of progress. If we can use taxation as an incentive for investment, we should also be able to use taxation for assistance. My belief is that this bill before us is good for the state. The bill is here to provide practical support and relief. I support the passage of this bill wholeheartedly and urge everyone in this place to do the same.

I commend the bill to the house.

MS A.E. KENT (Kalgoorlie) [3.11 pm]: I rise today to talk to the Finance Legislation Amendment (Emergency Relief) Bill 2021. It is wonderful to see this bill being discussed in Parliament to provide a flexible mechanism for the state government to urgently respond to emergencies. We live in Western Australia and, as we know, this state is prone to emergencies, specifically bushfires that are unpredictable and happen every year.

My electorate of Kalgoorlie is vast—over 555 square kilometres—and every year we are at risk of bushfires. One of the worst in my area was in 2015. Although not specifically in the Kalgoorlie electorate—it was in the Esperance region—it had an impact on the road from Norseman. Tragically, a number of people lost their lives, and livestock and property were destroyed. Gusts of wind reached over 100 kilometres an hour while temperatures exceeded 40 degrees. This was a major emergency with devastating results. Then again, in December 2019, a fire started by lightning near Norseman tore through more than 550 000 hectares of the goldfields region. The 1 660-kilometre Eyre Highway was closed for almost two weeks, and we can imagine the impact that had. The fires were classified as a level 3 emergency, which is the highest category for the Department of Fire and Emergency Services. More than 300 emergency personnel from across WA were deployed, including a mobile command centre stationed at Kalgoorlie–Boulder’s State Emergency Service headquarters.

In addition to this important legislation, it is wonderful to see that the McGowan Labor government will spend \$38.4 million to boost frontline firefighting services, which includes \$17.8 million as part of the 2021–22 state budget for additional firefighters based in regional Western Australia. I was in Kalgoorlie–Boulder this morning with Hon Reece Whitby, Minister for Emergency Services, to announce this significant election commitment. This funding will strengthen the state’s defence against natural disasters for the placement of 36 additional career firefighters in Geraldton, Albany and Kalgoorlie–Boulder. The Kalgoorlie Career Fire and Rescue Station will also be upgraded to accommodate additional personnel at a cost of \$1.2 million.

During my campaign, I was lobbied very hard by the soon-to-be ex-firefighter Jimmy McIntosh. I have known Jimmy for over 20 years, and he is the ultimate career firefighter. He will be retiring soon and will leave a huge gap after being in the job for 44 years. What a tremendous effort. The minister and I spoke to Jimmy this morning and he was so thrilled that this important commitment had come to reality. Additionally, this funding package will include \$4.9 million to replace personal protective clothing for both career and volunteer firefighters. Together, these investments demonstrate the McGowan government’s commitment to enhancing emergency services for all Western Australians. This funding package will help keep the local community safe for years to come and demonstrates the state government’s commitment to enhancing emergency services in Kalgoorlie and beyond.

I have also used the Kalgoorlie electorate’s small commitments to provide funding to the junior volunteer fire brigades. These are such an important group in the community. Coolgardie, Kalgoorlie and Kambalda have all

received funding to purchase uniforms and equipment to help them train and compete in zone and state championships. In this country, we are at risk of disasters and we need to do as much as possible to mitigate these risks; but emergencies happen, and that is why it is so important that this legislation will allow the Treasurer, in consultation with the Minister for Finance, to declare tax relief measures considered necessary to provide relief from the financial or economic impacts of a declared emergency. I commend the bill to the house.

MR D.A.E. SCAIFE (Cockburn) [3.17 pm]: It is a privilege to rise to speak on the Finance Legislation Amendment (Emergency Relief) Bill 2021. In opening, I would like to acknowledge the contribution of the member for Geraldton, who has done an outstanding job on behalf of the many communities in the midwest that have been affected by cyclone Seroja and the devastation that it left. I know she has been very busy, together with Hon Sandra Carr, tending to the needs of community members in a responsive and compassionate way. I think it is only fitting that the member for Geraldton is not only in this place contributing on this bill, but also out and about in her community. I want to acknowledge that the member for Geraldton is not only out and about in her community on the issue of cyclone Seroja; I also acknowledge the excellent work that she has been doing in relation to the suburb of Spalding in her electorate. She has been really leading the charge in her electorate to highlight the need to value that community and make the necessary improvements for all members of the community. I am sure that she was very pleased to see that her advocacy really paid off. She has clearly been twisting the arms of ministers, and I am sure her community is well aware of that. She has been twisting their arms and getting in their ears, and that has paid off with a significant commitment in the government's budget. I think it is \$9 million.

Ms L. Dalton: Up to 10.

Mr D.A.E. SCAIFE: Up to \$10 million has been committed by this government to ensure that the member for Geraldton can deliver for her community. My contribution, as the member for Cockburn, does not come with as much experience as the member for Geraldton has in responding to disasters and disaster management. In this place, a bit of chortling goes on when some electorates are referred to as peri-urban, so I probably would not get away with calling the electorate of Cockburn a peri-urban electorate. The member for Belmont and Dawesville are both agreeing with me. I can say that we had a really worrying trend over the summer months. Just across from my house in Yangebup, across Beeliar Drive, is quite a lot of vacant land. There is a transition between residential areas and the industrial areas around the Australian Marine Complex and Latitude 32. Someone or some persons appeared to be deliberately lighting fires around the area over the summer months. A string of fires cropped up in that southern corridor around areas such as Anketell and Oakford, and Cockburn. For me, this goes back to what the member for Darling Range had to say in his contribution. He impressed upon everybody the importance of having a bushfire response plan—being prepared. That, of course, reminds me of my days in Cubs and Scouts—“be prepared”—and we should all be prepared, because that experience over the summer months reminded me that even those of us who live in relatively urban areas should be prepared for natural disasters. Fires can creep up. In fact, we were given—I cannot remember the exact language—a watch warning from the Department of Fire and Emergency Services during one of the fires that was lit near our house. That took us by surprise. My wife and I, as people who live in the suburb of Yangebup, did not expect to be on alert for what was essentially a bushfire in the land between the industrial and residential areas of our suburb. I know the current Minister for Emergency Services, the member for Baldivis, has had to contend with bushfires in and around some of the less-developed parts of his electorate also.

The lesson for all of us is to be prepared for bushfire events and, indeed, any natural disasters. One thing that has been touched on by members that should also reinforce the importance of being prepared, for all members and their constituents, is climate change. Climate change is one of the pressing challenges of our time. It is a pressing environmental, economic and political challenge, and one that I am very pleased to see this Labor government rising to. Climate change is obviously relevant to a bill like this because the science is clear that it has worsened the effects of natural disasters, whether because of the drying climate causing areas to be more bushfire-prone, or because, as was experienced by Kalbarri and surrounding townships, we are seeing more extreme weather events like cyclone Seroja. Such events are becoming more extreme in their nature, and are also affecting areas that previously have not been affected by natural disasters like cyclones. As the member for Geraldton said, the town of Kalbarri and surrounding communities are not built in such a way as to withstand cyclones. That is because, historically, they have not been exposed to any significant risk of those types of events, so when cyclone Seroja came through those areas, they were perhaps not as well prepared as areas in the Pilbara and Kimberley would be.

The Finance Legislation Amendment (Emergency Relief) Bill 2021 is an important part of the government's agenda for supporting communities that have been affected by natural disasters and for supporting our climate change preparedness. If there are going to be more extreme weather events going forward and more people suffering from the effects of natural disasters, the government needs to be nimble enough to be able to respond and provide financial support to the people affected. The bill is firmly focused on that objective. After a natural disaster, the initial recovery phase is critical, so it is important to be able to respond quickly to the needs of the community, to assess the damage

and to put in place short-term economic measures that will support the community, the residents and the businesses. That will then enable the government to put in place more medium and long-term support for affected communities.

In the past, the government has had to pass dedicated legislation through the Parliament to provide relief to communities affected by natural disasters. For example, the government could not provide land tax relief or payroll tax relief without having first passed a bill dedicated to those purposes for the communities affected by natural disasters. That is simply too cumbersome a process. Natural disasters can happen with very little warning, and in many cases, no warning. Obviously, they may occur when Parliament is not sitting, and it may take time, even if Parliament is recalled, for debate to take place. As a result of that, the need to pass dedicated legislation clearly constrains a government's ability to provide support in an effective and timely manner. I welcome the mechanisms in this bill that will allow the Treasurer to declare the tax relief measures that he considers necessary to provide relief from the financial or economic effects of a declared emergency.

I have drilled deeper into this issue, and members might be interested to hear what has been said about this issue in some of the relevant literature. I found a paper written by Carolyn Palmer titled, "Flood and fire and famine: Tax policy lessons from the Australian responses to natural disasters", from October 2014. The author talks about the importance of tax policies for ensuring that communities can deal with natural disasters. I quote from a paragraph on page 6 of the report, headed "The immediate response phase". It states —

Tax policy's role in the response phase is to fund immediate relief. Governments must make decisions regarding the tax treatment of emergency support payments and may also allow individuals or firms to defer (or disregard) tax payments... Tax policy settings also play a role in charitable relief, for example tax incentives for donations and tax exemptions for charitable entities. There are unique challenges arising from delivering policies and programmes in the aftermath of a natural disaster. Similar challenges are likely to apply to delivery of tax responses, and are discussed below.

As I have outlined, the government's focus following a natural disaster must be to fund immediate relief for those communities. As the author of this paper notes, that is often done by deferring or disregarding tax payments. Those are obviously options that would be available to the Treasurer as one of the tax relief measures that could be granted under this legislation, if passed through this Parliament. At appendix 2 of the report, the authors talk about the different priorities of the stakeholders involved in a natural disaster during the various phases of what the authors refer to as the disaster management cycle. The report looks at the interests of firms and individuals versus the interests of governments. In the immediate response phase of the disaster cycle, the authors note, having reviewed the literature, that the interests of the firms and individuals can be described as follows —

The response phase begins immediately after a disaster happens and includes both immediate relief and responses to re-establish systems and infrastructure ... For firms and households, the focus is fast effective relief—to help those affected to recover from the immediate effects of the disaster by providing food, shelter and medical care ...

The authors then note that in relation to government —

... Government relief in this phase often takes the form of transfers in cash or in kind. Short-term measures like income support and wage subsidies are used to help workers who have been displaced by temporary firm closures, and to provide for support for firms to preserve jobs ... Medium-term government responses can also include public works programmes to employ displaced workers and financing for firms affected by a disaster ...

Although measures like payroll tax relief are not direct wage subsidies, they have the same effect. If providing payroll tax relief to a business is one way of essentially lowering a business's wages bill and therefore ensuring that that business has more cash flow available to it to pay its workers, it is the type of immediate relief that makes a difference for workers and employers. Before I was elected to this place, I operated a small business called Eureka Lawyers. It was opened in September 2016. My colleague Alex Illich and I were directors of the firm. We built up that firm over the next four or five years. Running a small business is a hard slog. We were very fortunate with the support we had from our clients and our networks and we were able to build up that business beginning with the two of us and one administrative officer to a firm of about 12 employees by the time I was elected to this place.

[Member's time extended.]

Mr D.A.E. SCAIFE: Operating a small business brought home to me that cash flow really is king. Small businesses need a predictable source of revenue to be able to meet the ongoing outgoings that the business needs to deal with. The principal one of those outgoings for many businesses, and certainly for professional services firms like the business that I operated, is wages. We are very fortunate in Australia and in Western Australia to have a high-wage economy, but the result of that is that businesses have high labour costs. As one of the directors, it was my responsibility to pay the wages every fortnight and to process the pay for all the employees. I would have to look very closely at what was in the bank account and what was going out of the bank account. We were very fortunate. Although at the outset of the COVID-19 pandemic we were very concerned, it turned out that we did not need to be. We were fortunate

to be spared the worst effects of the COVID-19 pandemic, but the pandemic really has brought home to all of us, and certainly to me in my experience as a small business operator, that natural disasters are not just something that happen out in the bush or to someone else; they really can affect many people, and can affect basically the global economy in the case of the pandemic.

We have been very fortunate here in Western Australia because of two things. Firstly, the excellent handling of the public health side of the pandemic by the McGowan government has meant that we have remained basically COVID-free and therefore have avoided the worst effects of the pandemic as a natural disaster. Secondly, we have been successful in Western Australia because of the McGowan government's prudent financial management. That prudent financial management has meant that the government has been able to provide an economic stimulus to the economy. That has included infrastructure programs and spending on related projects. For example, in my electorate of Cockburn, the state government, as part of its COVID recovery plan, has funded the \$9.69 million redevelopment of Woodman Point Ammo jetty. That jetty is a very significant piece of fishing and recreational infrastructure in my electorate that is used by people throughout the southern corridor, but it is getting past its use-by date and will become a hazard in the very near future if nothing is done about it. Fortunately, the government has managed the finances in a way whereby the economy is in a position for the government to make investments in infrastructure and capital projects that support not only the redevelopment of great community facilities like Ammo jetty, but also provide jobs. The options for the redevelopment of Ammo jetty are currently available online for consultation through the Department of Transport. I would very much encourage any of my constituents who are interested in that project to have their say on it.

Investment in infrastructure is obviously one way that the government can support the economy through a pandemic, an emergency or a natural disaster. Another way it can do that is through what this bill seeks to achieve, which is the granting of quick and effective tax relief for communities that have been affected by an emergency.

In addition, we also heard from the member for Collie–Preston about some of the other initiatives that the government has been introducing in this space. Earlier, I spoke about the importance of being generally prepared for the challenges of climate change and the increasing number of natural disasters and more extreme weather events that we are seeing as a result of climate change. I would like to note that it was a great achievement of this government to deliver the Bushfire Centre of Excellence in the member for Murray–Wellington's electorate. The electorate of Murray–Wellington has a special place in my heart. It is my ancestral home. I grew up in Australind and even ran for the electorate of Murray–Wellington in 2013 as the candidate for the Labor Party. Four years later, I had the great fortune to be the campaign manager for the current member for Murray–Wellington, who has done an outstanding job delivering infrastructure and facilities for the people of her electorate, including facilities that ensure that her electorate is prepared for bushfires. The Bushfire Centre of Excellence is a brand new facility and the first centre of excellence for bushfires in the nation. As we heard from the member for Collie–Preston, it is obviously much-needed in that region, given the devastating impact of the bushfires in and around the area of Yarloop several years back.

As I said at the outset, I do not claim to have great experience in dealing with natural disasters, but I am very fortunate to be in an electorate where there are many great volunteers in the emergency services space. In fact, the Minister for Emergency Services was in my electorate just a month or so ago. Reece Whitby visited my electorate office because I put on an afternoon tea in my office to say thank you to all the emergency service volunteers in my electorate. I want to take the opportunity today to put on the record in the context of this bill my great thanks to the volunteers in all the organisations that ensure that the community of Cockburn is kept safe and is supported throughout periods of natural disasters. I say to them, "The McGowan government has got your back. It has got your back in not only supporting volunteers on the ground, but also ensuring that effective relief can be provided to communities that are affected by natural disasters." I would like to particularly acknowledge the following organisations: the South Coogee Volunteer Bush Fire Brigade, the Jandakot Volunteer Bush Fire Brigade, the Coogee Beach Surf Life Saving Club, the Cockburn State Emergency Service and the Cockburn Volunteer Sea Search and Rescue Group. All those organisations and their volunteers do an absolutely outstanding job in supporting my local community. I was very pleased to be able to thank all the volunteers from those organisations with the minister just over a month ago, but I again put on the record my great thanks for the work that they do.

Not long after I held the afternoon tea, the City of Cockburn held its annual City of Cockburn emergency services volunteers dinner. I was fortunate to go to that together with the Minister for Emergency Services. Several pins for service within the volunteering community were handed out at that dinner. I pay tribute to all the volunteers there, but one of the great moments on the night that I particularly want to acknowledge is May Bowser receiving a pin in recognition of 30 years of service with the Cockburn State Emergency Service. That is 30 years! I thought it was fantastic for May to be recognised for that very significant history of volunteering for 30 years. What a great legacy to provide to our community! I was also very pleased to see a woman receiving recognition for all those years of service, because I think too often we think of emergency services as a blokey sort of space, but it is a place where, as in many parts of our society, women are out the front doing the hard work. That is also acknowledged

by the fact that Allison Lamb is the director of the Cockburn State Emergency Service. Women are up front, leading the charge in state emergency services in Cockburn generally.

I congratulate the government and the minister on introducing this bill into the house. This bill makes sense in allowing the government to be responsive to communities that have been impacted by natural disasters. It also makes sense coming from a government that is focused on being responsive to the challenges of climate change. The bill is also very much consistent with what the literature says about what is needed from government in communities that have been affected by a natural disaster. Indeed, the fact that this bill will allow the Treasurer, in consultation with the Minister for Finance, to act in a nimble and agile way in response to a natural disaster is a very good thing. Also, the fact that it will provide for a range of tax relief measures to be introduced—like a waiver or a partial waiver of tax, or a reduction in a tax rate or an exemption—and having all those options on the table is very important in being flexible and responsive to the needs of a community. I would very much like to congratulate the minister for introducing a bill that is comprehensive and modern. I hope this bill will attract the support of all members of this place. On that note, I commend the bill.

DR J. KRISHNAN (Riverton) [3.46 pm]: I rise to make a short contribution to the Finance Legislation Amendment (Emergency Relief) Bill 2021 and I commend this bill. What is an emergency? The world is going through a pandemic at the moment. How is it affecting people and businesses and their economic status? There are four active cases of COVID-19 in Western Australia as of today, compared with 26 907 active cases in New South Wales. Does that mean that there is no emergency in Western Australia?

Mr Deputy Speaker, I would like to share my experience. Prior to my political journey, as a general practitioner I was managing practices. It is a usual practise to order flu vaccines, anticipating that there will be an uptake during the flu season. We stock vaccines for people who pay privately to get the vaccine when they are not eligible for the free government program. Last year when the pandemic broke, we thought that the uptake of the flu vaccine would be really high. We went ahead and ordered close to 10 000 flu vaccines. As a result, we had a huge stock. With the pandemic kicking in, there was absolutely very little flu in the community and the uptake of the flu vaccine was very low. We ended up with a huge stock of about 7 000 vaccines not being used, in spite of me offering it for free to people towards the end. As a business owner I incurred the loss of paying for those 7 000 vaccines. The pandemic had an effect on small business. That is what I would like to share here.

A good friend of mine, Brett Smith, owns a personal training studio called Mind Body and Soul Fitness Studio. He does a fantastic job. He not only runs a small business, but also looks after families to make sure that the people who participate in his personal studio and programs get healthier and better. For him, every time there is a lockdown or there are restrictions on people using his business or his studio, Brett has to struggle. Is it not fair that the government steps up and offers the support such business owners need? Do we need red tape in providing such support? This bill is about making amendments to allow the Treasurer to act swiftly and provide timely support that is very essential for mum-and-dad-run small businesses.

Take the food industry. Every time there is a disruption, those businesses lose a huge amount of stock that they have in their freezers. These are times when a responsible government will step up and act swiftly to provide assistance for those businesses. This bill is about making amendments that will make that process easy and smooth.

In my electorate of Riverton, the mum-and-dad businesses are going through a lot of uncertainty. They are not able to plan in advance. They are met with many surprises and challenges. They have to adapt to many changes, at very short notice. Taking this into consideration, it is only fair that they receive tax relief or grant support from a responsible government. These amendments will make this process better for the people of Western Australia.

I turn now to natural disasters. I should admit that it has been a very long time since I have been exposed to any natural disaster myself. When I was about six years old, we had flooding in our place. I was not old enough to realise the trouble that my parents went through in that disaster. But I have been fortunate to have shared a few experiences. At one of my medical practices, the neighbouring tenant was a young mother with a small child. There was some bad weather, and the fence fell over. Obviously, the fence was shared by both tenants. After I had my clinic that evening, I walked across to talk to the young mother to negotiate a process and get insurance involved in repairing the fence. I had tears in my eyes when that young mother expressed her difficulty. She had a dog, but she could not let the dog out because there was no fence, and because the dog was very frustrated at not being let out, she now had two kids to manage in the house instead of one. That makes me think that if little things can matter so much in a person's life, how much do people have to go through when there is a major natural disaster. At a time of disaster, providing assistance by means of tax relief and grants is the responsibility of a responsible government. That is what this McGowan Labor government is trying to do by bringing about amendments to make the process easier to support the people of Western Australia.

These amendments to the Taxation Administration Act will allow the Treasurer, in consultation with the Minister for Finance, to declare tax relief measures considered necessary to provide relief from the financial or economic impacts of a declared emergency. How will that support be provided? The possibilities are that there could be a waiver

of tax, a reduction in the tax rate, or an exemption from tax, and a different way of filing a tax return. These measures will definitely help in a state of emergency, and that is what this bill is about. It will bring about amendments to make things smoother and easier. The tax relief measures can be declared only in connection with a state of emergency declared under the Emergency Management Act 2005 or a public health emergency declared under the Public Health Act 2016. They cannot be declared for an emergency more than 12 months after the emergency has ended, or for a period of longer than two years.

These are all measures that the Minister for Finance will have to take into consideration to make sure that the bill has good, strong regulations attached to it. The subsidiary legislation must be published in the *Government Gazette*. The tax relief that is being offered has to be published in the *Government Gazette*. This is to facilitate its proper administration and to prevent it being misused or improperly applied.

I turn now to the first home owner grant. When I commenced my political journey, I was introduced to a young girl who ended up being my campaign manager and running a very successful campaign. Her name is Cassandra Maney. The thing that impressed me when I met her for the first time was that she owned her own house at the age of 23. That is how responsible she is. I could see the pride in her expression and the happiness in her face when she told me that she owned her house. It means a lot for young people who are trying to have a roof above their head. It is a matter of pride. It is a matter of commitment. It is a matter of discipline. It is a matter of being willing to work hard. When there is uncertainty in an emergency situation, such as the one we are going through now with the global pandemic, do we want to deny a young person the opportunity to get into their own home? A responsible government would be willing to support them by increasing the first home owner grant, and by offering tax relief measures. This is what this bill is about. For those reasons, I commend this bill to the house, and I thank members for the opportunity to speak today.

MR P. LILBURNE (Carine) [3.56 pm]: I rise to support the Finance Legislation Amendment (Emergency Relief) Bill 2021. This bill seeks to amend the Taxation Administration Act 2003 and the First Home Owner Grant Act 2000 to allow the Treasurer, in consultation with the Minister for Finance, to declare tax or grant relief measures considered necessary to relieve the financial or economic impacts of a declared emergency. I wish to acknowledge this bill, which was introduced by the Minister for Finance, Dr Tony Buti, as an important piece of legislation that will allow a faster response to a state of emergency or an emergency situation in the future.

My own experiences of emergency circumstances include when I was teaching students at a regional school in Western Australia. I remember the extraordinary events of 11 September 2001 in the United States of America. The events of 9/11 were a series of four coordinated attacks by the militant Islamist terrorist group al-Qaeda against the United States on the morning of Tuesday, September 11. This recollection begins on that Tuesday, when in Western Australia I had woken to the news that an aircraft had crashed into the World Trade Center in New York, known as the Twin Towers. Almost 20 years ago to the day, I watched on live television as the second aircraft crashed into the World Trade Center. That image and the location I was in at the time will live with me all of my life. It was horrendous to see people throw themselves from 40 floors above the ground to escape the fire. It was a clear Tuesday morning, and an American Airlines Boeing 767 loaded with 20 000 gallons of jet fuel crashed into the north tower of the World Trade Center in New York City. The impact left a gaping, burning hole near the eightieth floor of the 110-storey building. On 11 September 2001, 19 militants associated with the Islamic extremist group al-Qaeda hijacked four aeroplanes and carried out suicide attacks against targets in the United States. Two of the planes were flown into the twin towers of the World Trade Center in New York City, a third plane hit the Pentagon just outside Washington DC and a fourth plane crashed in a field in Shanksville, Pennsylvania. Almost 3 000 people were killed during those 9/11 terrorist attacks, which triggered major US initiatives to combat terrorism and defined the presidency of President George Bush.

As the evacuation of the tower and its twin got underway, television cameras broadcast live images of what people initially thought to be a freak accident. Then, 18 minutes after the first plane had hit, a second Boeing 767, United Airlines flight 175, appeared out of the sky, turned sharply toward the World Trade Center and sliced into the south tower near the sixtieth floor.

Debate adjourned, pursuant to standing orders.