## PETITION IN RELATION TO THE TAXATION LEGISLATION AMENDMENT BILL (NO. 2) 2014

To the President and Members of the Legislative Council of the Parliament of Western Australia in Parliament assembled.

We the undersigned residents of Western Australia are opposed to the above Bill as it is presently worded because the Bill does not adequately allow for land tax exemptions for land-owners who lease or share-farm property to/with third parties (who are not direct family members) for legitimate qualifying primary production business purposes.

Your petitioners therefore respectfully request the Legislative Council to amend the Bill (and, if required, the related *Duties Act 2008*) in the following ways:

- 1. So that WA's legislation more closely mirrors the current New South Wales laws which do allow exemptions from land tax for land that is legitimately used for qualifying primary production business purposes,
- 2. To amend the 'owner-user rule' provisions (i.e. Section 30H et al) to include use of 'non-rural' land by family companies and trusts and not only by persons directly related to the land-owner (so long as the land is used for legitimate primary production, not in the manner of a hobby),
- 3. To re-institute the 'Commissioner's Discretion' provisions over rating decisions which have been removed from the Act,
- 4. To more accurately and fairly value and rate rural land affected (i.e. reclassified as 'non-rural' land) by encroaching urban proximity and family investment, and
- 5. To omit the requirement/reference to "every member" of a family company, trust, and/or self-managed superannuation fund.

And your petitioners as in duty bound, will ever pray.

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