2018

THE LEGISLATIVE ASSEMBLY
FOR THE AUSTRALIAN CAPITAL TERRITORY

(As presented)

(Mark Parton)

Land Tax (Community Housing Exemption) Amendment Bill 2018

A Bill for

An Act to amend the [Land Tax Act 2004](http://www.legislation.act.gov.au/a/2004-4%22%20%5Co%20%22A2004-4)

The Legislative Assembly for the Australian Capital Territory enacts as follows:

1 Name of Act

This Act is the *Land Tax (Community Housing Exemption) Amendment Act 2018*.

2 Commencement

This Act commences on the day after its notification day.

Note The naming and commencement provisions automatically commence on the notification day (see [Legislation Act](http://www.legislation.act.gov.au/a/2001-14), s 75 (1)).

3 Legislation amended

This Act amends the [Land Tax Act 2004](http://www.legislation.act.gov.au/a/2004-4).

4 Land exempted from s 9 generally
New section 10 (1) (ba)

after the note, insert

 (ba) a parcel of land if exempted under section 13A (Exemption for community housing);

5 New sections 13A and 13B

insert

13A Exemption for community housing

 (1) This section applies if an owner of a parcel of land—

 (a) enters into an agreement with a registered community housing provider; and

 (b) makes the parcel of land available under the agreement to the provider for the purpose of community housing.

 (2) The parcel of land is exempt from land tax.

Note Under s 14, the commissioner must be told within 30 days if there is a change in circumstances that would cause land tax to become payable for the parcel.

 (3) An agreement under subsection (1) must require the registered community housing provider to—

 (a) take all reasonable steps to rent the parcel of land for community housing; and

 (b) before the 1st day of a quarter, notify the commissioner whether or not the parcel of land is rented.

 (4) Subsection (2) does not apply if—

 (a) the parcel of land is not rented within 3 months after the date the parcel—

 (i) is made available under the agreement to the registered community housing provider; or

 (ii) if rented, stops being rented; or

 (b) any part of the parcel of land is rented for a purpose other than community housing under the agreement.

 (5) In this section:

community housing—see the [Housing Assistance Act 2007](http://www.legislation.act.gov.au/a/2007-8), dictionary.

Community Housing Providers National Law (ACT) means the provisions applying because of the [Community Housing Providers National Law (ACT) Act 2013](http://www.legislation.act.gov.au/a/2013-18), section 7.

registered community housing provider—see the Community Housing Providers National Law (ACT), section 4 (1).

13B Review of section 13A

 (1) The Minister must review the operation of section 13A as soon as practicable after the end of its 2nd year of operation.

 (2) The Minister must present a report of the review to the Legislative Assembly within 3 months after the day the review is started.

 (3) This section expires 3 years after the day it commences.

Endnotes

1 Presentation speech

 Presentation speech made in the Legislative Assembly on 19 September 2018.

2 Notification

 Notified under the [Legislation Act](http://www.legislation.act.gov.au/a/2001-14) on 2018.

3 Republications of amended laws

 For the latest republication of amended laws, see [www.legislation.act.gov.au](http://www.legislation.act.gov.au).

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