

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1196 Session of
1997

INTRODUCED BY SAYLOR, WAUGH, PLATTS, MASLAND, LYNCH, DEMPSEY,
FARGO, RUBLEY, BELARDI, HERSHEY, HENNESSEY, SAINATO, MILLER,
ROSS, TRELLO, HALUSKA, STETLER, BENNINGHOFF AND RAMOS,
APRIL 7, 1997

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, APRIL 7, 1997

AN ACT

1 Amending the act of May 25, 1945 (P.L.1050, No.394), entitled
2 "An act relating to the collection of taxes levied by
3 counties, county institution districts, cities of the third
4 class, boroughs, towns, townships, certain school districts
5 and vocational school districts; conferring powers and
6 imposing duties on tax collectors, courts and various
7 officers of said political subdivisions; and prescribing
8 penalties," further providing for the definition of "tax
9 collector"; and authorizing joint agreements for tax
10 collection.

11 The General Assembly of the Commonwealth of Pennsylvania
12 hereby enacts as follows:

13 Section 1. The definition of "tax collector" in section 2 of
14 the act of May 25, 1945 (P.L.1050, No.394), known as the Local
15 Tax Collection Law, amended December 13, 1982 (P.L.1201,
16 No.275), is amended to read:

17 Section 2. Definitions.--The words--

18 "Tax Collector" shall include every person duly elected or
19 appointed to collect all taxes, levied by any political
20 subdivision included in the provisions of this act, including
21 the treasurers of cities of the third class and of townships of

1 the first class in their capacity as treasurers, and county
2 collectors of taxes in counties of the third, fourth, fifth,
3 sixth, seventh and eighth class who have been designated to
4 collect county and institution district taxes in cities of the
5 third class and county treasurers in counties of the fourth,
6 fifth, sixth, seventh and eighth class who have been designated
7 to collect county taxes in municipalities existing or organized
8 under the act of April 13, 1972 (P.L.184, No.62), known as the
9 "Home Rule Charter and Optional Plans Law," that have eliminated
10 the elective office of tax collector. The term includes a person
11 authorized to collect taxes under section 4.1 of this act.

12 Section 2. The act is amended by adding a section to read:

13 Section 4.1. Joint Agreement for Tax Collection.--(a)
14 Notwithstanding any other law to the contrary, where a vacancy
15 exists in the office of tax collector in a taxing district and a
16 suitable person cannot be found to fill the vacancy, the
17 governing body of the taxing district may enter into an
18 agreement with the governing body of an adjoining or
19 conveniently located taxing district for the collection of taxes
20 under this act.

21 (b) An ordinance adopted by the governing body of a taxing
22 district under this section shall specify:

23 (1) The conditions of agreement.

24 (2) The duration of the term of the agreement.

25 (3) The purpose and objectives of the agreement, including
26 the powers and scope of authority delegated under the agreement.

27 (c) Court approval shall not be required for taxing
28 districts to enter into an agreement under this section.

29 Section 3. This act shall take effect in 60 days.