

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 823 Session of  
2015

INTRODUCED BY GREINER, ZIMMERMAN, FEE, CUTLER, HICKERNELL,  
MENTZER, A. HARRIS, McNEILL, COHEN, LAWRENCE, MURT AND  
BARBIN, MARCH 24, 2015

AS AMENDED ON SECOND CONSIDERATION, IN SENATE, SEPTEMBER 17,  
2015

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 bonds of tax collectors,  
9 for ~~basic and continuing~~ PERMANENT BASIC AND CONTINUING <--  
10 education programs for tax collectors, for criminal history  
11 record information and for deputy tax collectors.

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

14 Section 1. Section 4 of the act of May 25, 1945 (P.L.1050,  
15 No.394), known as the Local Tax Collection Law, is amended by  
16 adding a subsection to read:

17 Section 4. Bonds of Tax Collectors.--\* \* \*

18 (i) The approval of a deputy tax collector by a tax  
19 collector's surety required under section 22(b) shall be  
20 provided to each taxing district served by the tax collector and

1 shall not be required to be filed in the office of the clerk of  
2 the court of common pleas.

3 Section 2. Sections 4.1 and 4.5 of the act, amended or added  
4 October 22, 2014 (P.L.2604, No.164), are amended to read:

5 Section 4.1. Interim Basic and Continuing Education Programs  
6 for Tax Collectors.--(a) The department, in consultation with  
7 the Pennsylvania State Tax Collectors' Association, shall adopt  
8 and implement programs of basic training, examination and  
9 qualification of tax collectors and of continuing education to  
10 be met by persons qualified as tax collectors as condition for  
11 renewal. The department may contract with a third party to  
12 provide the basic training, examination, qualification and  
13 continuing education.

14 (a.1) (1) The basic training program shall include, but not  
15 be limited to, the following courses:

16 (i) Procedures for collecting taxes.

17 (ii) This act and other statutes related to the imposition  
18 and collection of taxes.

19 (iii) Auditing.

20 (iv) Accounting.

21 (v) Ethics.

22 (vi) Computerization.

23 (vii) Recent court decisions affecting the imposition and  
24 collection of taxes.

25 (2) As a prerequisite to taking a qualification examination,  
26 the individual shall complete the basic training program  
27 authorized by the department.

28 (3) (i) [After successfully completing the basic training  
29 program, an] An individual shall have the option to sit for  
30 [the] any qualification examination relating to the basic

1 [training] education program.

2 (ii) No individual shall obtain qualification unless that  
3 individual has passed a basic qualification examination.

4 (iii) An individual who passes the basic qualification  
5 examination shall be known as a qualified tax collector.

6 [Successful completion of the basic training program shall be  
7 evidenced by a Pennsylvania Qualified Municipal Collector (PQMC)  
8 designation. The designation shall be awarded only to  
9 individuals who have successfully completed the basic training  
10 program and passed the basic qualification examination.]

11 (a.2) The department shall:

12 (1) Make certain a qualified tax collector certificate is  
13 issued to an individual who passes the basic qualification  
14 examination. The certificate shall expire one year from the date  
15 of issuance but may be renewed for subsequent consecutive years  
16 upon the completion of mandatory continuing education in  
17 accordance with subsection (b).

18 (2) Maintain a register that lists all qualified tax  
19 collectors. The register shall be open to public inspection and  
20 copying upon payment of a nominal fee.

21 (3) Provide once each year a list of all qualified tax  
22 collectors on the department's [World Wide Web site] PUBLICLY <--  
23 ACCESSIBLE INTERNET WEBSITE.

24 (4) Determine and approve reasonable fees for the training  
25 program and for testing and qualification. The individual shall  
26 bear the cost of the program, testing and qualification unless  
27 the political subdivision agrees to pay for the cost in whole or  
28 in part.

29 [(5) Develop, implement and maintain an online training and  
30 testing program as an alternative option for individuals in lieu

1 of in-classroom instruction and testing. The department may  
2 provide the training via compact disc. The testing shall be  
3 conducted in an online or a classroom setting. Nothing in this  
4 clause shall preclude the department from contracting with a  
5 third party to develop, implement or maintain the online  
6 training or testing program or to develop, produce or distribute  
7 the training compact disc.]

8 (a.3) It shall be unlawful on or after the effective date of  
9 this subsection for any individual to hold himself out as being  
10 qualified in training under this section unless the individual  
11 holds a current, valid certificate.

12 [(a.5) (1) Except as provided in clause (3), before taking  
13 the oath of office, an individual elected to the office of tax  
14 collector shall complete the basic training program provided by  
15 the department and pass the basic qualification examination in  
16 accordance with this section. Upon successful completion of the  
17 basic qualification examination, the individual shall provide a  
18 copy of his qualified tax collector certificate to the municipal  
19 secretary or clerk of the political subdivision for which the  
20 individual has been elected.

21 (2) Except as provided in clause (3), it shall be a  
22 qualification of office for an individual elected to the office  
23 of tax collector to become a qualified tax collector before  
24 taking the oath of office for the office of tax collector. No  
25 individual shall become a tax collector if the individual is not  
26 a qualified tax collector on the date he is scheduled to take  
27 the oath of office as prescribed by law. If an individual is not  
28 a qualified tax collector on the date he is scheduled to take  
29 the oath, the office of tax collector shall be deemed vacant.

30 (3) (i) If an individual is appointed to fill a vacancy in

1 the office of tax collector, the individual shall have sixty  
2 days to become a qualified tax collector. If the appointee fails  
3 to become a qualified tax collector within the time required,  
4 the office shall be deemed vacant.

5 (ii) Notwithstanding subclause (i), and if there is less  
6 than one year remaining in the term of the office of tax  
7 collector when a vacancy occurs in the office, the individual  
8 appointed as tax collector is not required to become a qualified  
9 tax collector.

10 (4) A tax collector subject to clause (3)(ii) that seeks  
11 reelection to the office of tax collector for a subsequent term  
12 must become a qualified tax collector.

13 (5) Nothing in this section shall preclude an individual  
14 from retaking the qualification examination prior to taking the  
15 oath of office for the office of tax collector if the individual  
16 failed the qualification examination on a prior attempt.

17 (a.6) This section shall not preclude filling a vacancy in  
18 the office of tax collector by:

19 (1) A municipality entering into an agreement with the  
20 county commissioners under section 4.4 for the county treasurer  
21 to collect the taxes levied by the municipality.

22 (2) A taxing district forming a joint tax collection  
23 district in accordance with section 4.2.

24 (3) Any other method of filling a vacancy in the office of  
25 tax collector provided by law.

26 (a.7) (1) A tax collector in office on the effective date  
27 of this subsection shall be considered a qualified tax collector  
28 under this section and issued a qualified tax collector  
29 certificate by the department and added to the list of qualified  
30 tax collectors.

1 (2) A tax collector subject to clause (1) who is not  
2 reelected for the office of tax collector for the term  
3 immediately subsequent to the current term, but is reelected for  
4 the office of tax collector for a later term, shall be subject  
5 to the requirements of this section.]

6 (a.8) Nothing in this section shall prevent any individual  
7 from participating in the department's basic training program  
8 and obtaining qualification.

9 (b) Each qualified tax collector shall be required to obtain  
10 six hours of mandatory continuing education during each year of  
11 his term of office.

12 (c) The topics for continuing education shall include, but  
13 not be limited to, the following:

14 (1) Accounting.

15 (2) Auditing.

16 (3) Computerization.

17 (4) Ethics.

18 (5) Procedures for collecting taxes.

19 (6) Recent court decisions affecting the imposition and  
20 collection of taxes.

21 (7) The local tax collection laws and other statutes related  
22 to the imposition and collection of taxes.

23 (d) The department shall inform qualified tax collectors of  
24 the continuing education requirement upon issuance of  
25 certificates.

26 (e) [(1)] Renewal of qualification shall be on an annual  
27 basis upon completion of continuing education requirements as  
28 set forth in this section. The collectors shall bear the cost of  
29 the program and qualification unless the political subdivision  
30 agrees to pay for the cost in whole or in part.

1 [(2) The department shall issue a renewed qualified tax  
2 collector certificate to each tax collector upon the tax  
3 collector's successful completion of the annual continuing  
4 education requirements.

5 (e.1) Within thirty days of the department issuing a renewed  
6 qualified tax collector certificate to a tax collector, the tax  
7 collector shall provide a copy of the renewed qualified tax  
8 collector certificate to the municipal secretary or clerk of the  
9 political subdivision for which the tax collector was elected.

10 (e.2) Completion of the requirements in subsection (e.1) is  
11 considered a qualification of office and if the tax collector  
12 fails to successfully complete the continuing education  
13 requirements or provide a copy of the qualified tax collector  
14 certificate to the municipal secretary or clerk within thirty  
15 days of the department's issuance of the certificate, the tax  
16 collector shall be deemed ineligible to be placed on the ballot  
17 for the office of tax collector at the end of the tax  
18 collector's current term of office.]

19 (f) A record of all qualified tax collectors shall be kept  
20 by the department and shall be open to public inspection and  
21 copying upon payment of a nominal fee.

22 [(g.1) The department shall bear the costs of subsections  
23 (a.2)(5), (a.7)(1) and (e)(2) and their requirements. The  
24 Governor shall annually recommend an appropriation to the  
25 General Assembly from the General Fund in an amount sufficient  
26 to cover the costs incurred by the department in carrying out  
27 the certification and training program.]

28 (g.2) This section shall not apply to a person who has  
29 served eight or more terms as a tax collector.

30 (g.3) This section shall expire December 31, 2016.

1 (h) The following words and phrases when used in this  
2 section shall have the meanings given to them in this subsection  
3 unless the context clearly indicates otherwise:

4 "Department" shall mean the Department of Community and  
5 Economic Development of the Commonwealth.

6 "Qualified tax collector" shall mean a person who holds a  
7 current valid certificate of qualification issued by the  
8 Department of Community and Economic Development.

9 "Tax collector" shall mean a person duly elected or appointed  
10 to collect real property taxes levied by a political  
11 subdivision, other than a county, including the following:

12 (1) A tax collector in a borough, incorporated town or  
13 township of the first or second class.

14 (2) A treasurer of a city of the third class in that  
15 person's capacity as tax collector.

16 (3) An employe or official who has been designated to  
17 collect real property taxes in a municipality, other than a  
18 county, existing or organized under 53 Pa.C.S. Pt. III Subpt. E  
19 (relating to home rule and optional plan government), which  
20 municipality has eliminated the elective office of tax  
21 collector.

22 Section 4.5. Criminal History Record Information.--(a) An  
23 individual filing a nomination petition or papers for the office  
24 of tax collector to the county board of elections under the act  
25 of June 3, 1937 (P.L.1333, No.320), known as the "Pennsylvania  
26 Election Code," shall include the following information obtained  
27 within one year prior to filing the petition or papers:

28 (1) In accordance with 18 Pa.C.S. Ch. 91 (relating to  
29 criminal history record information), a report of criminal  
30 history record information from the Pennsylvania State Police.

1 The dissemination of criminal history record information to an  
2 individual filing a nomination petition or papers for the office  
3 of tax collector shall be governed by 18 Pa.C.S. § 9121(b) (2)  
4 (relating to general regulations).

5 (2) If an individual filing a nomination petition or papers  
6 who for the two years immediately preceding the filing of the  
7 petition or papers has not been a resident of this Commonwealth,  
8 the individual shall submit a report of Federal criminal history  
9 record information obtained pursuant to 28 CFR Pt. 16, Subpt. C  
10 (relating to production of FBI identification records in  
11 response to written requests by subjects thereof).

12 (3) An individual who is elected to the office of tax  
13 collector for the term of office beginning January 1, 2016,  
14 shall submit the information required under paragraph (1) or (2)  
15 to the municipality for which the tax collector was elected  
16 before the individual is scheduled to take the oath of office as  
17 prescribed by law. If the tax collector does not submit the  
18 required information before the date the individual is scheduled  
19 to take the oath, the office of tax collector shall be deemed  
20 vacant.

21 (a.1) An individual whose name did not appear on the ballot  
22 but has received sufficient votes under section 1405 of the  
23 "Pennsylvania Election Code" to be issued a certificate of  
24 election by the county board of elections as the successful  
25 candidate for the office of tax collector shall, within thirty  
26 days of the certification, provide to the county board of  
27 elections the following information obtained within one year  
28 prior to certification by the county board of elections:

29 (1) In accordance with 18 Pa.C.S. Ch. 91, a report of  
30 criminal history record information from the Pennsylvania State

1 Police. The dissemination of criminal history record information  
2 to an individual certified by the county board of elections for  
3 the office of tax collector shall be governed by 18 Pa.C.S. §  
4 9121(b)(2).

5 (2) If an individual who for the two years immediately  
6 preceding certification by the county board of elections for the  
7 office of tax collector has not been a resident of this  
8 Commonwealth, the individual shall submit a report of Federal  
9 criminal history record information obtained pursuant to 28 CFR  
10 Pt. 16, Subpt. C.

11 (a.2) An individual who is appointed to fill a vacancy in  
12 the office of tax collector shall provide to each taxing  
13 district served by that collector the following information  
14 obtained within thirty days of appointment:

15 (1) In accordance with 18 Pa.C.S. Ch. 91 (relating to  
16 criminal history record information), a report of criminal  
17 history record information from the Pennsylvania State Police.  
18 The dissemination of criminal history record information to an  
19 individual appointed to the office of tax collector shall be  
20 governed by 18 Pa.C.S. § 9121(b)(2) (relating to general  
21 regulations).

22 (2) If an individual is appointed to the office of tax  
23 collector who for the two years immediately preceding the  
24 appointment has not been a resident of this Commonwealth, the  
25 individual shall submit a report of Federal criminal history  
26 record information obtained pursuant to 28 CFR Pt. 16, Subpt. C  
27 (relating to production of FBI identification records in  
28 response to written requests by subjects thereof).

29 (a.3) An individual appointed to collect taxes under an  
30 agreement provided by sections 4.2 and 4.4 shall not be subject

1 to the criminal history requirements of this section.

2 (b) (1) The criminal history record information received by  
3 the county board of elections under (a) or (a.1) shall be  
4 considered a part of the nomination petition or papers in  
5 accordance with section 308 of the "Pennsylvania Election Code."  
6 A Social Security number or other personal identification  
7 information under section 708(b)(6)(i) of the act of February  
8 14, 2008 (P.L.6, No.3), known as the "Right-to-Know Law," [may]  
9 shall be redacted from the criminal history record  
10 information[.] prior to being released pursuant to a request  
11 under the "Right-to-Know Law."

12 (2) The criminal history record information received by a  
13 taxing district under subsection (a.2) shall be subject to the  
14 "Right-to-Know Law." A Social Security number or other personal  
15 identification information under section 708(b)(6)(i) of the  
16 "Right-to-Know Law" shall be redacted from the criminal history  
17 record information prior to being released pursuant to a request  
18 under the "Right-to-Know Law."

19 [(c) The Pennsylvania State Police may charge the individual  
20 a fee in accordance with 18 Pa.C.S. § 9161 (relating to duties  
21 of the Attorney General) to conduct the criminal record check  
22 required under subsections (a)(1) and (a.1)(1). The Pennsylvania  
23 State Police may charge a fee of not more than the established  
24 charge by the Federal Bureau of Investigation and associated  
25 processing fees under the current State contract for the  
26 criminal history record check required under subsections (a)(2)  
27 and (a.1)(1).]

28 (d) An individual who fails to meet the applicable  
29 requirements under [subsections (a) and] subsection (a) or (a.1)  
30 shall not be qualified to hold the office of tax collector.

1 (e) In no case shall an individual submit a nomination  
2 petition or papers for the office of tax collector if the  
3 individual's criminal history record information indicates the  
4 individual has been convicted of any of the following:

5 (1) An offense under any of the following:

6 (i) 18 Pa.C.S. Ch. 35 (relating to burglary and other  
7 criminal intrusion).

8 (ii) 18 Pa.C.S. Ch. 37 (relating to robbery).

9 (iii) 18 Pa.C.S. Ch. 39 (relating to theft and related  
10 offenses).

11 (iv) 18 Pa.C.S. Ch. 41 (relating to forgery and fraudulent  
12 practices).

13 (v) 18 Pa.C.S. Pt. II Art. E (relating to offenses against  
14 public administration).

15 (vi) 18 Pa.C.S. Ch. 76 Subch. B (relating to hacking and  
16 similar offenses).

17 (2) A Federal or out-of-State offense similar in nature to  
18 the offenses listed in clause (1).

19 (f) An objection to the nomination petition based on the  
20 conditions outlined in subsection (e) may be filed in accordance  
21 with section 977 of the "Pennsylvania Election Code."

22 (g) No member of a county board of elections shall be held  
23 civilly liable for any action directly related to good faith  
24 compliance with this section.

25 (G.1) THIS SECTION SHALL NOT APPLY TO AN INDIVIDUAL FILING A <--  
26 NOMINATION PETITION OR PAPERS FOR A SECOND OR SUBSEQUENT TERM IN  
27 THE OFFICE OF TAX COLLECTOR.

28 (h) As used in this section, the term "tax collector" shall  
29 have the same meaning as in section [4.1] 4.6.

30 Section 3. The act is amended by adding a section to read:

1 Section 4.6. Permanent Basic and Continuing AND CONTINUING <--  
2 Education Programs for Tax Collectors.--(a) The department, in  
3 consultation with the Pennsylvania State Tax Collectors'  
4 Association and four tax collectors selected by the department  
5 who are not members of a Statewide association and are selected  
6 from different regions of this Commonwealth, shall adopt and  
7 implement programs of basic training, examination and  
8 qualification of tax collectors and of continuing education to <--  
9 be met by persons qualified as tax collectors as condition for  
10 renewal AND OF CONTINUING EDUCATION TO BE MET BY PERSONS <--  
11 QUALIFIED AS TAX COLLECTORS AS CONDITION FOR RENEWAL. The  
12 department may contract with a third party to provide the basic  
13 training, examination, qualification and continuing education <--  
14 AND QUALIFICATION, QUALIFICATION AND CONTINUING EDUCATION. <--  
15 (b) (1) The basic training program shall include, but not  
16 be limited to, the following courses:  
17 (i) Procedures for collecting taxes.  
18 (ii) This act, THE ACT OF JULY 7, 1947 (P.L.1368, NO.542), <--  
19 KNOWN AS THE REAL ESTATE TAX SALE LAW, THE ACT OF DECEMBER 31,  
20 1965 (P.L.1257, NO.511), KNOWN AS THE LOCAL TAX ENABLING ACT,  
21 and other statutes related to the imposition and collection of  
22 taxes.  
23 (iii) Auditing.  
24 (iv) Accounting.  
25 (v) Ethics.  
26 (vi) Computerization.  
27 (vii) Recent court decisions affecting the imposition and  
28 collection of taxes.  
29 (VIII) ASSESSMENTS. <--  
30 (2) As a prerequisite to taking a qualification examination,

1 the individual shall complete the basic training program  
2 authorized by the department.

3 (3) (i) After successfully completing the basic training  
4 program, an individual shall sit for the qualification  
5 examination relating to the basic training program.

6 (ii) No individual shall obtain qualification unless that  
7 individual has passed a basic qualification examination.

8 (iii) An individual who passes the basic qualification  
9 examination shall be known as a ~~Pennsylvania qualified municipal~~ <--  
10 QUALIFIED TAX collector AND MAY NOT BE REQUIRED TO RETAKE THE <--  
11 BASIC QUALIFICATION EXAMINATION.

12 (IV) AN INDIVIDUAL WHO, ON THE EFFECTIVE DATE OF THIS <--  
13 SECTION, IS HOLDING THE OFFICE OF TAX COLLECTOR SHALL BE KNOWN  
14 AS A QUALIFIED TAX COLLECTOR.

15 (c) The department shall:

16 (1) Make certain a ~~Pennsylvania qualified municipal~~ <--  
17 QUALIFIED TAX collector certificate is issued to an individual <--  
18 who passes the basic qualification examination. ~~The certificate~~ <--  
19 ~~shall expire four years from the date of issuance but may be~~  
20 ~~renewed for subsequent terms upon the completion of mandatory~~  
21 ~~continuing education in accordance with subsection (i).~~ OR IS AN <--  
22 INDIVIDUAL DESCRIBED IN SUBSECTION (B) (3) (IV) AND SHALL PROVIDE  
23 NOTIFICATION OF THE CERTIFICATION, ELECTRONICALLY OR BY MAIL, TO  
24 THE MUNICIPAL SECRETARY OR CLERK OF THE POLITICAL SUBDIVISION  
25 FOR WHICH THE INDIVIDUAL WAS ELECTED.

26 (2) Maintain a register that lists all ~~Pennsylvania~~ <--  
27 qualified ~~municipal~~ TAX collectors. The register shall be open <--  
28 to public inspection and copying upon payment of a nominal fee.

29 (3) Provide once each year a list of all ~~Pennsylvania~~ <--  
30 qualified ~~municipal~~ TAX collectors on the department's World <--

1 ~~Wide Web site~~ PUBLICLY ACCESSIBLE INTERNET WEBSITE. <--

2 (4) Determine and approve reasonable fees for the training  
3 program and for testing and qualification. THE FEES MAY NOT IN <--  
4 THE AGGREGATE EXCEED \$250. The individual shall bear the cost of  
5 the program, testing and qualification unless the political  
6 subdivision agrees to pay for the cost in whole or in part.

7 (5) Develop, implement and maintain an online training and  
8 testing program as an alternative option for individuals in lieu  
9 of in-classroom instruction and testing. The department may  
10 provide the training via compact disc. The testing shall be  
11 conducted in an online or a classroom setting. Nothing in this  
12 clause shall preclude the department from contracting with a  
13 third party to develop, implement or maintain the online  
14 training or testing program or to develop, produce or distribute  
15 the training compact disc.

16 (d) It shall be unlawful on or after the effective date of  
17 this subsection for any individual to hold himself out as being  
18 qualified in training under this section unless the individual  
19 holds a ~~current,~~ valid certificate. <--

20 (e) (1) Except as provided in clause ~~(3)~~ (2), before taking <--  
21 the oath of office, an individual elected to the office of tax  
22 collector shall complete the basic training program provided by  
23 the department and pass the basic qualification examination in  
24 accordance with this section. ~~Upon successful completion of the~~ <--  
25 ~~basic qualification examination, the individual shall provide a~~  
26 ~~copy of his Pennsylvania qualified municipal collector~~  
27 ~~certificate to the municipal secretary or clerk of the~~  
28 ~~municipality for which the individual has been elected.~~

29 ~~(2) Except as provided in clause (3), it shall be a~~  
30 ~~qualification of office for an individual elected to the office~~

~~1 of tax collector to become a Pennsylvania qualified municipal  
2 collector before taking the oath of office for the office of tax  
3 collector. No individual shall become a tax collector if the  
4 individual is not a Pennsylvania qualified municipal collector  
5 on the date he is scheduled to take the oath of office as  
6 prescribed by law. If an individual is not a Pennsylvania  
7 qualified municipal collector~~

8 (2) IF AN INDIVIDUAL IS NOT A QUALIFIED TAX COLLECTOR on the <--  
9 date he is scheduled to take the oath, the office of tax  
10 collector shall be deemed vacant.

11 (3) (i) If an individual is appointed to fill a vacancy in  
12 the office of tax collector, the individual shall have sixty  
13 days to become a Pennsylvania qualified municipal TAX collector. <--  
14 If the appointee fails to become a Pennsylvania qualified <--  
15 municipal TAX collector within the time required, the office <--  
16 shall be deemed vacant.

17 (ii) Notwithstanding subclause (i), and if there is less  
18 than one year remaining in the term of the office of tax  
19 collector when a vacancy occurs in the office, the individual  
20 appointed as tax collector is not required to become a  
21 Pennsylvania qualified municipal TAX collector. <--

22 (4) A tax collector subject to clause ~~(3)(ii)~~ (2) that seeks <--  
23 reelection to the office of tax collector for a subsequent term  
24 must become a Pennsylvania qualified municipal TAX collector. <--

25 (5) Nothing in this section shall preclude an individual  
26 from retaking the qualification examination prior to taking the  
27 oath of office for the office of tax collector if the individual  
28 failed the qualification examination on a prior attempt.

29 (f) This section shall not preclude filling a vacancy in the  
30 office of tax collector by:

1 (1) A municipality entering into an agreement with the  
2 county commissioners under section 4.4 for the county treasurer  
3 to collect the taxes levied by the municipality.

4 (2) A taxing district forming a joint tax collection  
5 district in accordance with section 4.2.

6 (3) Any other method of filling a vacancy in the office of  
7 tax collector provided by law.

8 (g) For the purposes of this section, a county treasurer who  
9 collects taxes for a municipality in accordance with an  
10 agreement under section 4.4 shall not be considered a tax  
11 collector under this section.

12 (h) ~~(1)~~ A tax collector in office on the effective date of <--  
13 this subsection shall be considered a Pennsylvania qualified <--  
14 ~~municipal~~ QUALIFIED TAX collector under this section and issued <--  
15 a Pennsylvania qualified ~~municipal~~ QUALIFIED TAX collector <--  
16 certificate by the department and added to the list of  
17 Pennsylvania qualified ~~municipal~~ QUALIFIED TAX collectors. <--

18 ~~(2) The provision of clause (1) shall only apply to the~~ <--  
19 ~~basic qualification exam. Tax collectors subject to clause (1)~~  
20 ~~shall be required to participate in the continuing education~~  
21 ~~program.~~

22 ~~(3) A tax collector subject to clause (1) who is not~~  
23 ~~reelected for the office of tax collector for the term~~  
24 ~~immediately subsequent to the current term, but is reelected for~~  
25 ~~the office of tax collector for a later term, shall be subject~~  
26 ~~to the requirements of this section.~~

27 ~~(4) A tax collector subject to clause (1) who is not~~  
28 ~~reelected for the office of tax collector for the term~~  
29 ~~immediately subsequent to the current term but has maintained~~  
30 ~~their continuous status as a Pennsylvania qualified municipal~~

1 ~~collector shall not be required to retake the basic~~  
2 ~~qualification examination again when retaking office.~~

3 ~~(i) Each Pennsylvania qualified municipal collector shall be~~  
4 ~~required to obtain six hours of mandatory continuing education~~  
5 ~~during his term of office.~~

6 ~~(j) The topics for continuing education shall include, but~~  
7 ~~not be limited to, the following:~~

8 ~~(1) Accounting.~~

9 ~~(2) Auditing.~~

10 ~~(3) Computerization.~~

11 ~~(4) Ethics.~~

12 ~~(5) Procedures for collecting taxes.~~

13 ~~(6) Recent court decisions affecting the imposition and~~  
14 ~~collection of taxes.~~

15 ~~(7) The local tax collection laws and other statutes related~~  
16 ~~to the imposition and collection of taxes.~~

17 ~~(k) The department shall inform Pennsylvania qualified~~  
18 ~~municipal collectors of the continuing education requirement~~  
19 ~~upon issuance of certificates.~~

20 ~~(k.1) The Pennsylvania State Tax Collectors' Association and~~  
21 ~~any other organization or individual may offer continuing~~  
22 ~~education courses. Each course offered shall be reviewed and~~  
23 ~~approved by the department to ensure the course complies with~~  
24 ~~the criteria in subsection (j).~~

25 ~~(l) (1) Renewal of qualification shall be completed prior~~  
26 ~~to the tax collector's final year in office, upon completion of~~  
27 ~~continuing education requirements as set forth in this section.~~

28 ~~The collectors shall bear the cost of the program and~~  
29 ~~qualification unless the municipality agrees to pay for the cost~~  
30 ~~in whole or in part.~~

1 ~~(2) The department shall issue a renewed Pennsylvania~~  
2 ~~qualified municipal collector certificate to each tax collector~~  
3 ~~upon the tax collector's successful completion of the continuing~~  
4 ~~education requirements.~~

5 ~~(m) Within thirty days of the department issuing a renewed~~  
6 ~~Pennsylvania qualified municipal collector certificate to a tax~~  
7 ~~collector, the tax collector shall provide a copy of the renewed~~  
8 ~~Pennsylvania qualified municipal collector certificate to the~~  
9 ~~municipal secretary or clerk of the municipality for which the~~  
10 ~~tax collector was elected.~~

11 ~~(n) Completion of the requirements in subsection (m) is~~  
12 ~~considered a qualification of office and if the tax collector~~  
13 ~~fails to successfully complete the continuing education~~  
14 ~~requirements or provide a copy of the Pennsylvania qualified~~  
15 ~~municipal collector certificate to the municipal secretary or~~  
16 ~~clerk within thirty days of the department's issuance of the~~  
17 ~~certificate, the tax collector shall be deemed ineligible to be~~  
18 ~~placed on the ballot for the office of tax collector at the end~~  
19 ~~of the tax collector's current term of office.~~

20 ~~(I) EACH QUALIFIED TAX COLLECTOR SHALL BE REQUIRED TO OBTAIN <--~~  
21 ~~TWO HOURS OF MANDATORY CONTINUING EDUCATION DURING HIS FOUR-YEAR~~  
22 ~~TERM OF OFFICE.~~

23 ~~(J) THE TOPICS FOR CONTINUING EDUCATION MAY INCLUDE ANY OF~~  
24 ~~THE TOPICS OF THE COURSES LISTED UNDER SUBSECTION (B) (1).~~

25 ~~(K) THE DEPARTMENT SHALL INFORM QUALIFIED TAX COLLECTORS OF~~  
26 ~~THE CONTINUING EDUCATION REQUIREMENT UPON ISSUANCE OF~~  
27 ~~CERTIFICATES.~~

28 ~~(K.1) THE PENNSYLVANIA STATE TAX COLLECTORS' ASSOCIATION AND~~  
29 ~~ANY OTHER ORGANIZATION OR INDIVIDUAL MAY OFFER CONTINUING~~  
30 ~~EDUCATION COURSES. EACH COURSE OFFERED SHALL BE REVIEWED AND~~

1 APPROVED BY THE DEPARTMENT TO ENSURE THE COURSE COMPLIES WITH  
2 THE CRITERIA IN SUBSECTION (J). ATTENDANCE AT AN ANNUAL MEETING  
3 OF THE PENNSYLVANIA STATE TAX COLLECTORS' ASSOCIATION OR A  
4 SIMILAR ORGANIZATION THAT INCLUDES AN EDUCATIONAL COMPONENT  
5 SHALL QUALIFY AS ONE HOUR OF CONTINUING EDUCATION.

6 (L) (1) RENEWAL OF QUALIFICATION SHALL BE COMPLETED PRIOR  
7 TO THE TAX COLLECTOR'S FINAL YEAR IN OFFICE, UPON COMPLETION OF  
8 CONTINUING EDUCATION REQUIREMENTS AS SET FORTH IN THIS SECTION.  
9 THE TAX COLLECTOR SHALL BEAR THE COST OF THE PROGRAM AND  
10 QUALIFICATION UNLESS THE MUNICIPALITY AGREES TO PAY FOR THE COST  
11 IN WHOLE OR IN PART.

12 (2) THE DEPARTMENT SHALL ISSUE A RENEWED QUALIFIED TAX  
13 COLLECTOR CERTIFICATE TO EACH TAX COLLECTOR UPON THE TAX  
14 COLLECTOR'S SUCCESSFUL COMPLETION OF THE CONTINUING EDUCATION  
15 REQUIREMENTS.

16 (M) WITHIN THIRTY DAYS OF THE DEPARTMENT ISSUING A RENEWED  
17 QUALIFIED TAX COLLECTOR CERTIFICATE TO A TAX COLLECTOR, THE  
18 DEPARTMENT SHALL, ELECTRONICALLY OR BY MAIL, PROVIDE A COPY OF  
19 THE RENEWED QUALIFIED TAX COLLECTOR CERTIFICATE TO THE MUNICIPAL  
20 SECRETARY OR CLERK OF THE MUNICIPALITY FOR WHICH THE TAX  
21 COLLECTOR WAS ELECTED.

22 (N) IF THE TAX COLLECTOR FAILS TO SUCCESSFULLY COMPLETE THE  
23 CONTINUING EDUCATION REQUIREMENTS, THE TAX COLLECTOR SHALL BE  
24 DEEMED INELIGIBLE TO BE PLACED ON THE BALLOT FOR THE OFFICE OF  
25 TAX COLLECTOR AT THE END OF THE TAX COLLECTOR'S CURRENT TERM OF  
26 OFFICE.

27 ~~(e) (I)~~ (O) The department shall bear the costs of <--  
28 ~~subsections (c) (5), (h) (1) and (1) (2) and their requirements~~ <--  
29 SUBSECTION (C) (5). The Governor shall annually recommend an <--  
30 appropriation to the General Assembly from the General Fund in

1 an amount sufficient to cover the costs incurred by the  
2 department in carrying out the certification and training  
3 program.

4 ~~(p) Five years after the effective date of this section, the~~ <--  
5 department shall review the program of basic and continuing  
6 education and provide the General Assembly with a report  
7 detailing any findings and recommendations on the program. The  
8 review shall be conducted in consultation with the following:

9 ~~(1) The Pennsylvania State Association of Township~~  
10 Supervisors.

11 ~~(2) The Pennsylvania State Association of Township~~  
12 Commissioners.

13 ~~(3) The Pennsylvania Municipal League.~~

14 ~~(4) The Pennsylvania State Association of Boroughs.~~

15 ~~(5) The County Commissioners Association of Pennsylvania.~~

16 ~~(6) The Pennsylvania School Boards Association.~~

17 ~~(7) The Pennsylvania State Tax Collectors Association.~~

18 ~~(8) Five tax collectors who are not members of a Statewide~~  
19 tax collectors association. Individuals under this clause shall  
20 be selected by the department from various types and sizes of  
21 municipalities and from different geographical regions of this  
22 Commonwealth.

23 ~~(g) (P) (J) (P)~~ The following words and phrases when used in <--  
24 this section shall have the meanings given to them in this  
25 subsection unless the context clearly indicates otherwise:

26 "Department" shall mean the Department of Community and  
27 Economic Development of the Commonwealth.

28 ~~"Pennsylvania qualified municipal"~~ "QUALIFIED TAX collector" <--  
29 shall mean a person who holds a current valid certificate of  
30 qualification issued by the Department of Community and Economic

1 Development.

2 "Tax collector" shall mean a person duly elected or appointed  
3 to collect real property taxes levied by a political  
4 subdivision, other than a county, including the following:

5 (1) A tax collector in a borough, incorporated town or  
6 township of the first or second class.

7 (2) A treasurer of a city of the third class in that  
8 person's capacity as tax collector.

9 (3) An employe or official who has been designated to  
10 collect real property taxes in a municipality, other than a  
11 county, existing or organized under 53 Pa.C.S. Pt. III Subpt. E  
12 (relating to home rule and optional plan government), which  
13 municipality has eliminated the elective office of tax  
14 collector.

15 Section 4. Section 22 of the act, amended October 22, 2014  
16 (P.L.2604, No.64), is amended to read:

17 Section 22. Deputy Tax Collectors.--(a) (1) A tax  
18 collector may, with the approval of a taxing district and his  
19 surety, deputize in writing one or more deputy tax collectors,  
20 who, when so deputed, shall be authorized to receive and  
21 collect any or all of the taxes in like manner and with like  
22 authority as the tax collector appointing them. Any tax  
23 collector, appointing any deputy collector, shall be responsible  
24 for and account to the taxing district for all taxes received or  
25 collected by his deputy.

26 (2) The surety bond entered into by the tax collector  
27 pursuant to section 4 shall also be deemed to cover all taxes  
28 collected by a deputy tax collector appointed under this  
29 section. Any claims made on the bond arising from the actions of  
30 a deputy tax collector shall become the responsibility of the

1 tax collector.

2 (b) [At] Notwithstanding subsection (a), at a minimum at the  
3 beginning of the tax collector's term, a tax collector shall,  
4 with the approval of a [taxing district] municipality for which  
5 the tax collector was elected and the tax collector's surety,  
6 appoint an individual as a deputy tax collector who shall  
7 collect and settle taxes during any incapacitation of the tax  
8 collector. The deputy tax collector shall collect and settle  
9 taxes for the duration of the tax collector's incapacitation,  
10 unless the taxing district determines action under section 4.2  
11 or 4.4 is necessary ~~or as provided in subsection (c).~~ As used in <--  
12 this subsection, the term "incapacitation" shall mean  
13 temporarily or permanently impaired by reason of physical  
14 illness, physical disability, mental illness, mental deficiency  
15 or other cause to the extent that the person lacks sufficient  
16 understanding or capacity to make or communicate responsible  
17 decisions concerning the collection and settlement of taxes.

18 ~~(c) (1) It shall be a qualification of office for a tax <--~~  
19 ~~collector to have the capacity to collect and settle taxes. If a~~  
20 ~~tax collector does not meet this qualification, the deputy tax~~  
21 ~~collector as provided in subsection (b) shall collect and settle~~  
22 ~~taxes for the duration of the incapacitation.~~

23 ~~(2) Nothing in this subsection shall be construed to~~  
24 ~~preclude a quo warranto action regarding the incapacitated tax~~  
25 ~~collector's right to hold office.~~

26 (d) A tax collector shall provide a copy of the appointment  
27 of the deputy appointed pursuant to subsection (b) to each  
28 taxing district served by the tax collector.

29 (e) Any vacancy in the office of tax collector shall be  
30 filled as otherwise provided in law.

1 ~~(f) The deputy tax collector appointed under this subsection <--~~  
2 ~~shall not be an immediate family member of the tax collector.~~  
3 ~~As used in this subsection, the term "immediate family member"~~  
4 ~~shall mean a spouse, child, stepchild, parent, stepparent,~~  
5 ~~grandparent, grandchild, brother, stepbrother, sister,~~  
6 ~~stepsister or like relative in law of a tax collector.~~

7 Section 5. All other acts and parts of acts are repealed  
8 insofar as they are inconsistent with this act.

9 Section 6. The provisions of this act are severable. If any  
10 provision of this act or its application to any person or  
11 circumstance is held invalid, the invalidity shall not affect  
12 other provisions or applications of this act which can be given  
13 effect without the invalid provision or application.

14 Section 7. This act shall take effect as follows:

15 (1) The amendment of section 4.1 of the act shall take  
16 effect October 22, 2015.

17 (2) The amendment or addition of sections 4.5(h) and 4.6  
18 of the act shall take effect January 1, 2017.

19 (3) The remainder of this act shall take effect  
20 immediately.