

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1590 Session of 2013

INTRODUCED BY SCAVELLO, DUNBAR, PICKETT, PAINTER, CARROLL, HAGGERTY, SCHLOSSBERG, SWANGER, MIRABITO, MENTZER, WATSON, ROCK, JAMES, EVERETT, QUINN, LUCAS, LONGIETTI, CLYMER, STEVENSON, GINGRICH, M. DALEY, COHEN, MURT, DENLINGER, F. KELLER, BIZZARRO AND ENGLISH, JUNE 27, 2013

AS AMENDED ON SECOND CONSIDERATION, HOUSE OF REPRESENTATIVES, JUNE 4, 2014

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 basic and continuing
9 education programs for tax collectors; and providing for <--
10 criminal history record information AND FOR PAYMENT OF TAXES; <--
11 AND FURTHER PROVIDING FOR NOTICE OF TAXES.

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

14 Section 1. Section 4.1 of the act of May 25, 1945 (P.L.1050,
15 No.394), known as the Local Tax Collection Law, amended June 22,
16 2001 (P.L.377, No.25), July 7, 2006 (P.L.394, No.80) and October
17 24, 2012 (P.L.1318, No.166), is amended to read:

18 Section 4.1. Basic and Continuing Education Programs for Tax
19 Collectors.--(a) The department, in consultation with the
20 Pennsylvania State Tax Collectors' Association, shall adopt and

1 implement programs of basic training, examination and
2 qualification of tax collectors and of continuing education to
3 be met by persons qualified as tax collectors as condition for
4 renewal. The department may contract with a third party to
5 provide the basic training, examination, qualification and
6 continuing education.

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

9 (i) Procedures for collecting taxes.

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

12 (iii) Auditing.

13 (iv) Accounting.

14 (v) Ethics.

15 (vi) Computerization.

16 (vii) Recent court decisions affecting the imposition and
17 collection of taxes.

18 (2) As a prerequisite to taking a qualification examination,
19 the individual shall complete the basic training program
20 authorized by the department.

21 (3) (i) [An] After successfully completing the basic
22 training program, an individual shall [have the option to] sit
23 for [any] the qualification examination relating to the basic
24 [education] training program.

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

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

29 (a.2) The department shall:

30 (1) Make certain a qualified tax collector certificate is

1 issued to an individual who passes the basic qualification
2 examination. The certificate shall expire one year from the date
3 of issuance but may be renewed for subsequent consecutive years
4 upon the completion of mandatory continuing education in
5 accordance with subsection (b).

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

9 (3) Provide once each year a list of all qualified tax
10 collectors on the department's World Wide Web site.

11 (4) Determine and approve reasonable fees for the training
12 program and for testing and qualification. The individual shall
13 bear the cost of the program, testing and qualification unless
14 the political subdivision agrees to pay for the cost in whole or
15 in part.

16 (5) Develop, implement and maintain an online training and
17 testing program as an alternative option for individuals in lieu
18 of in-classroom instruction and testing. The department may
19 provide the training via compact disc. The testing shall be
20 conducted in an online or a classroom setting. Nothing in this
21 clause shall preclude the department from contracting with a
22 third party to develop, implement or maintain the online
23 training or testing program or to develop, produce or distribute
24 the training compact disc.

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

29 [(a.4) Nothing in this section shall prevent any individual
30 from participating in the department's basic training program

1 and obtaining qualification.]

2 (a.5) (1) Except as provided in clause (3), before taking
3 the oath of office, an individual elected to the office of tax
4 collector shall complete the basic training program provided by
5 the department and pass the basic qualification examination in
6 accordance with this section. Upon successful completion of the
7 basic qualification examination, the individual shall provide a
8 copy of his qualified tax collector certificate to the municipal
9 secretary or clerk of the political subdivision for which the
10 individual has been elected.

11 (2) Except as provided in clause (3), it shall be a
12 qualification of office for an individual elected to the office
13 of tax collector to become a qualified tax collector before
14 taking the oath of office for the office of tax collector. No
15 individual shall become a tax collector if the individual is not
16 a qualified tax collector on the date he is scheduled to take
17 the oath of office as prescribed by law. If an individual is not
18 a qualified tax collector on the date he is scheduled to take
19 the oath, the office of tax collector shall be deemed vacant.

20 (3) (i) If an individual is appointed to fill a vacancy in
21 the office of tax collector, the individual shall have sixty
22 days to become a qualified tax collector. If the appointee fails
23 to become a qualified tax collector within the time required,
24 the office shall be deemed vacant.

25 (ii) Notwithstanding subclause (i), and if there is less
26 than one year remaining in the term of the office of tax
27 collector when a vacancy occurs in the office, the individual
28 appointed as tax collector is not required to become a qualified
29 tax collector.

30 (4) A tax collector subject to clause (3)(ii) that seeks

1 reelection to the office of tax collector for a subsequent term
2 must become a qualified tax collector.

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

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

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

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

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

16 (a.7) For the purposes of this section, a county treasurer
17 that collects taxes for a municipality in accordance with an
18 agreement under section 4.4 shall not be considered a tax
19 collector under subsection (h).

20 (a.8) (1) A tax collector in office on the effective date
21 of this subsection shall be considered a qualified tax collector
22 under this section and issued a qualified tax collector
23 certificate by the department and added to the list of qualified
24 tax collectors.

25 (2) A tax collector subject to clause (1) who is not
26 reelected for the office of tax collector for the term
27 immediately subsequent to the current term, but is reelected for
28 the office of tax collector for a later term, shall be subject
29 to the requirements of this section.

30 (b) Each qualified tax collector shall be required to obtain

1 six hours of mandatory continuing education during each year of
2 his term of office.

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

5 (1) Accounting.

6 (2) Auditing.

7 (3) Computerization.

8 (4) Ethics.

9 (5) Procedures for collecting taxes.

10 (6) Recent court decisions affecting the imposition and
11 collection of taxes.

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

14 (d) The department shall inform qualified tax collectors of
15 the continuing education requirement upon issuance of
16 certificates.

17 (e) (1) Renewal of qualification shall be on an annual
18 basis upon completion of continuing education requirements as
19 set forth in this section. The collectors shall bear the cost of
20 the program and qualification unless the political subdivision
21 agrees to pay for the cost in whole or in part.

22 (2) The department shall issue a renewed qualified tax
23 collector certificate to each tax collector upon the tax
24 collector's successful completion of the annual continuing
25 education requirements.

26 (e.1) Within thirty days of the department issuing a renewed
27 qualified tax collector certificate to a tax collector, the tax
28 collector shall provide a copy of the renewed qualified tax
29 collector certificate to the municipal secretary or clerk of the
30 political subdivision for which the tax collector was elected.

1 (e.2) Completion of the requirements in subsection (e.1) is
2 considered a qualification of office and if the tax collector
3 fails to successfully complete the continuing education
4 requirements or provide a copy of the qualified tax collector
5 certificate to the municipal secretary or clerk within thirty
6 days of the department's issuance of the certificate, the tax
7 collector shall be deemed ineligible to be placed on the ballot
8 for the office of tax collector at the end of the tax
9 collector's current term of office.

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

13 [(g) This section shall not apply to a person who has served
14 eight or more terms as a tax collector.]

15 (g.1) The department shall bear the costs of subsections
16 (a.2) (5), (a.8) (1) and (e) (2) and their requirements. The
17 Governor shall annually allocate to the department as much money
18 from the General Fund as necessary to cover the costs incurred
19 by the department in carrying out the certification and training
20 program.

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

24 "Department" shall mean the Department of Community and
25 Economic Development of the Commonwealth.

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

29 "Tax collector" shall mean a person duly elected or appointed
30 to collect real property taxes levied by a political

1 subdivision, other than a county, including the following:

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

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

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

12 Section 2. The act is amended by adding ~~a section~~ SECTIONS <--
13 to read:

14 Section 4.5. Criminal History Record Information.--(a) An
15 individual filing a nomination petition for the office of tax
16 collector to the county board of elections under the act of June
17 3, 1937 (P.L.1333, No.320), known as the "Pennsylvania Election
18 Code," shall include the following information obtained within
19 one year prior to filing the petition:

20 (1) In accordance with 18 Pa.C.S. Ch. 91 (relating to
21 criminal history record information), a report of criminal
22 history record information from the Pennsylvania State Police.
23 The dissemination of criminal history record information to an
24 individual filing a nomination petition for the office of tax
25 collector shall be governed by 18 Pa.C.S. § 9121(b)(2) (relating
26 to general regulations).

27 (2) If an individual filing a nomination petition who for
28 the two years immediately preceding the filing of the petition
29 has not been a resident of this Commonwealth, the individual
30 shall submit a report of Federal criminal history record

1 ~~information in accordance with the Federal Bureau of~~ <--
2 ~~Investigation's appropriation under the Departments of State,~~
3 ~~Justice, and Commerce, the Judiciary, and Related Agencies~~
4 ~~Appropriation Act, 1973 (Public Law 92-544, 86 Stat. 1109). For~~
5 ~~the purposes of this clause, the individual shall submit a full~~
6 ~~set of fingerprints to the Pennsylvania State Police, which~~
7 ~~shall forward them to the Federal Bureau of Investigation for a~~
8 ~~national criminal history record check~~ OBTAINED PURSUANT TO 28 <--
9 ~~CFR PART 16, SUBPART C (RELATING TO PRODUCTION OF FBI~~
10 ~~IDENTIFICATION RECORDS IN RESPONSE TO WRITTEN REQUESTS BY~~
11 ~~SUBJECTS THEREOF).~~

12 (a.1) ~~An individual whose name did not appear on the ballot~~
13 ~~but has received sufficient votes under section 1405 of the~~
14 ~~"Pennsylvania Election Code" to be issued a certificate of~~
15 ~~election by the county board of elections as the successful~~
16 ~~candidate for the office of tax collector shall, within thirty~~
17 ~~days of the certification, provide to the county board of~~
18 ~~elections the following information obtained within one year~~
19 ~~prior to certification by the county board of elections:~~

20 (1) ~~In accordance with 18 Pa.C.S. Ch. 91, a report of~~
21 ~~criminal history record information from the Pennsylvania State~~
22 ~~Police. The dissemination of criminal history record information~~
23 ~~to an individual certified by the county board of elections for~~
24 ~~the office of tax collector shall be governed by 18 Pa.C.S. §~~
25 ~~9121(b)(2).~~

26 (2) ~~If an individual who for the two years immediately~~
27 ~~preceding certification by the county board of elections for the~~
28 ~~office of tax collector has not been a resident of this~~
29 ~~Commonwealth, the individual shall submit a report of Federal~~
30 ~~criminal history record information in accordance with the~~ <--

1 ~~Federal Bureau of Investigation's appropriation under the~~
2 ~~Departments of State, Justice, and Commerce, the Judiciary, and~~
3 ~~Related Agencies Appropriation Act, 1973. For the purposes of~~
4 ~~this clause, the individual shall submit a full set of~~
5 ~~fingerprints to the Pennsylvania State Police, which shall~~
6 ~~forward them to the Federal Bureau of Investigation for a~~
7 ~~national criminal history record check.~~ OBTAINED PURSUANT TO 28 <--
8 ~~CFR PART 16, SUBPART C.~~

9 (b) The criminal history record information received by the
10 county board of elections shall be considered a part of the
11 nomination petition in accordance with section 308 of the
12 "Pennsylvania Election Code." A Social Security number or other
13 personal identification information under section 708(b)(6)(i)
14 of the act of February 14, 2008 (P.L.6, No.3), known as the
15 "Right-to-Know Law," may be redacted from the criminal history
16 record information.

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

26 (d) An individual who fails to meet the applicable
27 requirements under subsections (a) and (a.1) shall not be
28 qualified to hold the office of tax collector.

29 (e) In no case shall an individual submit a nomination
30 petition for the office of tax collector if the individual's

1 criminal history record information indicates the individual has
2 been convicted of any of the following:

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

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

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

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

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

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

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

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

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

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

23 (h) As used in this section, the term "tax collector" shall
24 have the same meaning as in section 4.1.

25 SECTION 5.2. PAYMENT OF TAXES.

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26 NO PAYMENT OF TAXES SHALL BE PAYABLE TO AN ACCOUNT THAT IS IN
27 OR INCLUDES AN INDIVIDUAL'S NAME BUT MAY BE PAYABLE TO AN
28 ACCOUNT THAT INCLUDES THE NAME OF AN OFFICE, TITLE OR POSITION.

29 SECTION 3. SECTION 6 OF THE ACT, AMENDED JUNE 26, 1995
30 (P.L.61, NO.11), IS AMENDED TO READ:

1 SECTION 6. NOTICES OF TAXES.--WHEN ANY DUPLICATE OF TAXES
2 ASSESSED IS ISSUED AND DELIVERED BY ANY TAXING DISTRICT TO THE
3 TAX COLLECTOR, HE SHALL WITHIN THIRTY DAYS AFTER RECEIVING THE
4 TAX DUPLICATE, UNLESS SUCH TIME SHALL BE EXTENDED BY THE TAXING
5 DISTRICT, NOTIFY EVERY TAXABLE WHOSE NAME APPEARS ON SUCH
6 DUPLICATE: PROVIDED, HOWEVER, THAT A TAX NOTICE SHALL BE SENT TO
7 EVERY TAXABLE WHOSE NAME APPEARS ON THE DUPLICATE NOT LATER THAN
8 THE FIRST DAY OF JULY FOLLOWING RECEIPT OF THE TAX DUPLICATE, OR
9 NOT LATER THAN FIFTEEN DAYS AFTER THE DUPLICATE OF TAXES
10 ASSESSED IS ISSUED AND DELIVERED BY THE TAXING DISTRICT TO THE
11 TAX COLLECTOR IF SUCH DELIVERY IS AFTER THE SIXTEENTH DAY OF
12 JUNE: AND PROVIDED FURTHER, THAT MUNICIPALITIES THAT HAVE
13 ADOPTED A HOME RULE CHARTER UNDER THE ACT OF APRIL 13, 1972
14 (P.L.184, NO.62), KNOWN AS THE "HOME RULE CHARTER AND OPTIONAL
15 PLANS LAW," MAY ESTABLISH A DIFFERENT DATE FOR THE SENDING OF
16 TAX NOTICES TO TAXABLES. SUCH NOTICE SHALL CONTAIN--(1) THE DATE
17 OF THE TAX NOTICE; (2) THE RATE OR RATES OF TAXATION; (3) THE
18 VALUATION AND IDENTIFICATION OF THE REAL PROPERTY OF SUCH
19 TAXPAYER; (4) THE OCCUPATION VALUATION OF SUCH TAXPAYER, IF ANY;
20 (5) THE SEVERAL AMOUNTS OF REAL AND PERSONAL PROPERTY AND
21 PERSONAL TAXES FOR WHICH SAID TAXPAYER IS LIABLE FOR THE CURRENT
22 YEAR; (6) THE TOTAL AMOUNT OF SAID TAXES; (7) A STATEMENT THAT
23 SUCH TAXES ARE DUE AND PAYABLE; [AND] (8) A REQUEST FOR PAYMENT
24 THEREOF; AND (9) AN EXAMPLE OF THE WORDING TO WHOM THE PAYMENT
25 MUST BE MADE AS PROVIDED FOR IN SECTION 5.2. A SEPARATE NOTICE
26 SHALL BE ISSUED FOR EACH PARCEL OF REAL PROPERTY OF A TAXABLE.
27 PERSONAL PROPERTY AND PERSONAL TAXES MAY BE INCLUDED ON ANY ONE
28 OF SUCH TAX NOTICES. SUCH NOTICE SHALL FURTHER DESIGNATE A PLACE
29 AND TIME WHERE THE TAXES SHALL BE PAID AND STATE THE TIME DURING
30 WHICH AN ABATEMENT OF TAX WILL BE ALLOWED, WHEN FULL AMOUNT OF

1 TAX WILL BE COLLECTED, AND WHEN AN ADDITIONAL PERCENTAGE WILL BE
2 ADDED AS A PENALTY. SUCH NOTICE SHALL BE MAILED OR DELIVERED TO
3 THE LAST KNOWN POST OFFICE ADDRESS OF EACH OF SAID TAXABLES. ANY
4 SUCH NOTICE MAY INCLUDE INFORMATION AS TO TAXES LEVIED BY TWO OR
5 MORE TAXING DISTRICTS.

6 THE DEPARTMENT OF COMMUNITY AFFAIRS SHALL PREPARE A UNIFORM
7 FORM OF TAX NOTICE AND SUPPLY SPECIMEN COPIES THEREOF TO THE
8 COUNTY COMMISSIONERS OF THE SEVERAL COUNTIES FOR DISTRIBUTION TO
9 TAX COLLECTORS.

10 Section ~~3~~ 4. All other acts and parts of acts are repealed <--
11 insofar as they are inconsistent with this act.

12 Section ~~4~~ 5. The provisions of this act are severable. If <--
13 any provision of this act or its application to any person or
14 circumstance is held invalid, the invalidity shall not affect
15 other provisions or applications of this act which can be given
16 effect without the invalid provision or application.

17 Section ~~5~~ 6. This act shall take effect in one year. <--