
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 181 Session of
1999

INTRODUCED BY BARD, HERMAN, ARMSTRONG, VAN HORNE, RUBLEY,
ARGALL, BAKER, BELARDI, CORRIGAN, LAUGHLIN, NICKOL, READSHAW,
STABACK, YOUNGBLOOD, TIGUE AND MAHER, JANUARY 27, 1999

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, JANUARY 27, 1999

AN ACT

1 Authorizing the Department of Community and Economic Development
2 to adopt a program of training, examination and qualification
3 for tax collectors.

4 The General Assembly of the Commonwealth of Pennsylvania
5 hereby enacts as follows:

6 Section 1. Short title.

7 This act shall be known and may be cited as the Tax Collector
8 Training and Qualification Act.

9 Section 2. Definitions.

10 The following words and phrases when used in this act shall
11 have the meanings given to them in this section unless the
12 context clearly indicates otherwise:

13 "Department." The Department of Community and Economic
14 Development of the Commonwealth.

15 "Tax collector." A person duly elected or appointed to
16 collect real property taxes levied by a political subdivision,
17 other than a county, including, but not limited to, the
18 following:

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

(2) A treasurer of a city of the third class or a township of the first class in his capacity as tax collector.

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

Section 3. Educational program for tax collectors.

The department in consultation with the Pennsylvania State Tax Collectors' Association shall adopt and implement a program of basic training, examination and qualification for tax collectors of this Commonwealth. The department may contract with a third party to provide such training, examination and qualification.

Section 4. Program guidelines.

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

(1) Procedures for collecting taxes.

(2) The local tax collection law and other statutes related to the imposition and collection of taxes.

(3) Auditing.

(4) Accounting.

(5) Ethics.

(6) Computerization.

(7) Recent court decisions affecting the imposition and collection of taxes.

(b) Prerequisite.--As a prerequisite to taking a

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

3 (c) Examinations.--

4 (1) An individual shall have the option to sit for any
5 qualification examination relating to the basic education
6 program.

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

9 (3) An individual who passes the basic qualification
10 examination shall be known as a qualified tax collector.

11 Section 5. Department duties.

12 The department shall:

13 (1) Make certain a qualified tax collector certificate
14 is issued to an individual who passes the basic qualification
15 examination. The certificate shall expire one year from the
16 date of issuance but may be renewed.

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

20 (3) Determine and approve reasonable fees for the
21 training program and for testing and qualification. The
22 individual shall bear the cost of the program, testing and
23 qualification, unless the municipality agrees to pay for the
24 cost in whole or in part.

25 Section 6. Unlawful activity.

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

30 Section 7. Participation in programs.

1 Nothing in this act shall prevent any individual from
2 participating in the department's basic training program and to
3 obtain qualification.

4 Section 8. Effective date.

5 This act shall take effect in 60 days.