
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, MAHER, BROWNE, CURRY,
E. Z. TAYLOR, HARHAI, FARGO, WILLIAMS, SURRA, COSTA,
M. COHEN, ROSS, ORIE AND WASHINGTON, JANUARY 27, 1999

SENATOR TILGHMAN, APPROPRIATIONS, IN SENATE, RE-REPORTED AS
AMENDED, NOVEMBER 14, 2000

AN ACT

1 Authorizing the Department of Community and Economic Development
2 to adopt a program of training, examination and ~~certification~~ <—
3 QUALIFICATION 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 ~~Certification~~ 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 WHO, IN ACCORDANCE WITH THE ACT OF <—

1 MAY 25, 1945 (P.L.1050, NO.394), KNOWN AS THE LOCAL TAX
2 COLLECTION LAW, IS duly elected or appointed to collect real
3 property taxes levied by a political subdivision, other than a
4 county, including, but not limited to, the following:

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

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

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

15 Section 3. Educational program for tax collectors.

16 The department in consultation with the Pennsylvania State
17 Tax Collectors' Association shall adopt and implement a program
18 of basic training, examination and ~~certification~~ QUALIFICATION ←
19 for tax collectors of this Commonwealth. The department may
20 contract with a third party to provide such training,
21 examination and ~~certification~~ QUALIFICATION. ←

22 Section 4. Program guidelines.

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

25 (1) Procedures for collecting taxes.

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

28 (3) Auditing.

29 (4) Accounting.

30 (5) Ethics.

1 (6) Computerization.

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

4 (b) Prerequisite.--As a prerequisite to taking a
5 ~~certification~~ QUALIFICATION examination, the individual shall <—
6 complete the basic training program authorized by the
7 department.

8 (c) Examinations.--

9 (1) An individual shall have the option to sit for any
10 ~~certification~~ QUALIFICATION examination relating to the basic <—
11 education program.

12 (2) No individual shall obtain ~~certification~~ <—
13 QUALIFICATION unless that individual has passed a basic <—
14 ~~certification~~ QUALIFICATION examination. <—

15 (3) An individual who passes the basic ~~certification~~ <—
16 QUALIFICATION examination shall be known as a ~~certified~~ <—
17 QUALIFIED tax collector. <—

18 Section 5. Department duties.

19 The department shall:

20 (1) Make certain a QUALIFIED tax collector certificate <—
21 is issued to an individual who passes the basic ~~certification~~ <—
22 ~~examination or who has at least five years' experience as a~~
23 ~~tax collector.~~ QUALIFICATION EXAMINATION. The certificate <—
24 shall expire one year from the date of issuance but may be
25 renewed.

26 (2) Maintain a register that lists BY COUNTY AND <—
27 MUNICIPALITY all ~~certified~~ QUALIFIED tax collectors. The <—
28 register shall be open to public inspection and copying upon
29 payment of a nominal fee. A COPY OF THE LIST SHALL BE FILED <—
30 ONCE EACH YEAR WITH THE CHIEF CLERK'S OFFICE OF EACH COUNTY

1 OF THIS COMMONWEALTH.

2 (3) PROVIDE ONCE EACH YEAR THE LIST OF ALL QUALIFIED TAX
3 COLLECTORS TO AT LEAST THREE STATEWIDE NEWS SERVICES.

4 ~~(3)~~ (4) Determine and approve reasonable fees for the <—
5 training program and for testing and ~~certification~~ <—
6 QUALIFICATION. The individual shall bear the cost of the <—
7 program, testing and ~~certification~~ QUALIFICATION, unless the <—
8 political subdivision agrees to pay for the cost in whole or
9 in part.

10 Section 6. Unlawful activity.

11 It shall be unlawful, on or after the effective date of this
12 act, for any individual to hold himself out as being ~~certified~~ <—
13 QUALIFIED in training under this act unless the individual holds <—
14 a current, valid certificate.

15 Section 7. Participation in programs.

16 Nothing in this act shall prevent any individual from
17 participating in the department's basic training program and
18 obtaining ~~certification~~ QUALIFICATION. <—

19 Section 8. Effective date.

20 This act shall take effect in 60 days.