
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 715 Session of
2011

INTRODUCED BY HICKERNELL, CREIGHTON, FREEMAN, AUMENT, BOYD,
COHEN, CUTLER, DENLINGER, EVERETT, FLECK, GINGRICH, GROVE,
HALUSKA, HELM, MARSICO, MILLER, MURT, ROSS, STERN, SWANGER,
TALLMAN, VULAKOVICH AND WAGNER, FEBRUARY 16, 2011

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, FEBRUARY 16, 2011

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 definitions; and providing
9 for collection of municipal taxes by county treasurer.

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

12 Section 1. Section 2 of the act of May 25, 1945 (P.L.1050,
13 No.394), known as the Local Tax Collection Law, amended December
14 13, 1982 (P.L.1201, No.275), December 21, 1998 (P.L.1294,
15 No.169) and March 22, 2002 (P.L.200, No.14), is amended to read:

16 Section 2. Definitions.--The words--

17 "Duplicate" shall mean a listing of the valuations of persons
18 and property within a taxing district taxable for the applicable
19 year and may include a computerized billing register of annual
20 taxes. It shall be prepared or derived from the county

1 assessment roll and, after being certified as accurate by the
2 taxing district, shall be used by the tax collector to notify
3 the persons whose names appear thereon of the valuations and
4 identification of the properties or persons taxed, the rates of
5 taxes and the amount of tax due. A duplicate can be in a
6 written, typographical, photostatic, photographic,
7 microphotographic, microfilm, microcard, miniature photographic,
8 optical electronic or other form which comprises a durable
9 medium and from which an accurate reproduction can be made.

10 "Tax Collector" or "Elected Tax Collector" shall include
11 every person duly elected or appointed to collect all taxes,
12 levied by any political subdivision included in the provisions
13 of this act, including the treasurers of cities of the third
14 class and of townships of the first class in their capacity as
15 treasurers, and county collectors of taxes in counties of the
16 third, fourth, fifth, sixth, seventh and eighth class who have
17 been designated to collect county and institution district taxes
18 in cities of the third class and county treasurers in counties
19 of the fourth, fifth, sixth, seventh and eighth class who have
20 been designated to collect county taxes in municipalities
21 existing or organized under 53 Pa.C.S. Pt. III Subpt. E
22 (relating to home rule and optional plan government) that have
23 eliminated the elective office of tax collector and county
24 treasurers in counties of the third, fourth, fifth, sixth,
25 seventh and eighth class who have been designated to collect
26 taxes under section 4.4. The term includes a person authorized
27 to collect taxes under section 4.2 of this act.

28 "Taxing District" shall include counties (except counties of
29 the first or second class), county institution districts (except
30 in counties of the second class), cities of the third class,

1 boroughs, towns, townships and school districts of the second,
2 third and fourth classes, and vocational school districts. The
3 term "taxing district" shall also include a city of the second
4 class A for the purposes of sections 10 and 11 of this act.

5 "Taxes" shall include all taxes levied and assessed by taxing
6 districts, except those levied and assessed under authority of
7 the act of June 25, 1947 (P.L.1145), as amended, and shall also
8 include the penalties and interest imposed thereon.

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

10 Section 4.4. Collection of Municipal Taxes by County
11 Treasurer.--(a) Notwithstanding any law, if, as a result of a
12 vacancy in the office of elected tax collector in a municipality
13 within a county of the third, fourth, fifth, sixth, seventh or
14 eighth class, the county treasurer has been appointed or
15 directed by the county commissioners to bill and collect all
16 county and county institution district taxes within the
17 municipality under section 1701.1(b.2) of the act of August 9,
18 1955 (P.L.323, No. 130), known as "The County Code," the
19 governing body of the municipality and the county commissioners
20 may by agreement provide that the county treasurer shall have
21 the duties and responsibilities of billing and collecting all
22 taxes levied by the municipality.

23 (b) An agreement under subsection (a) shall be effective
24 only through the end of the calendar year in which a successor
25 tax collector is elected in accordance with law and shall
26 provide that the compensation that otherwise would be
27 attributable to the billing and collection of municipal taxes
28 within the municipality be paid to the county treasurer's
29 office. Court approval shall not be required for the execution
30 of an agreement.

1 (c) Prior to executing an agreement under subsection (a),
2 the governing body of the municipality and the county
3 commissioners shall each adopt a resolution specifying:

4 (1) The conditions of agreement.

5 (2) That the duration of the term of the agreement is as
6 specified under subsection (b).

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

9 (d) As used in this section, the term "municipality" shall
10 mean a borough, town or township.

11 Section 3. This act shall take effect immediately.