



HOUSE COMMITTEE ON APPROPRIATIONS

FISCAL NOTE

HOUSE BILL NO. 715

PRINTERS NO. 729

PRIME SPONSOR: Hickernell

COST / (SAVINGS)

FUND	FY 2010/11	FY 2011/12
3 rd through 8 th Class County Funds	\$0	\$0
Municipal Funds	\$0	\$0

SUMMARY: Amends “The Local Tax Collection Law” to provide for the collection of municipal taxes by a county treasurer in third through eighth class counties. This legislation would take effect immediately.

ANALYSIS: This legislation would amend the Local Tax Collection Law to allow county treasurers in third through eighth class counties to collect municipal taxes following an agreement between the municipal governing body and the county commissioners, if the office of municipal tax collector is vacant.

The legislation provides that the agreement between the municipal governing body and the county commissioners is only effective through the calendar year in which a successor tax collector is elected within the municipality. It also provides that the governing body and the county commissioners must specify the conditions of the agreement including powers and scope of authority delegated to the county treasurer.

FISCAL IMPACT: This legislation would have no adverse impact on Commonwealth funds. This legislation would have no adverse impact on 3rd through 8th class county funds. This legislation would have no adverse impact on municipal funds. It is important to note that if a county agrees to serve as municipal tax collector, the compensation that otherwise would be attributable to the billing and collection of municipal taxes within the municipality shall be paid to the county treasurer’s office.

PREPARED BY: Tim Rodrigo
House Appropriations Committee (R)

DATE: April 20, 2011

Estimates are calculated using the best information available. Actual costs and revenue impact incurred may vary from estimates.