



HOUSE COMMITTEE ON APPROPRIATIONS

FISCAL NOTE

HOUSE BILL NO. 2116

PRINTERS NO. 3445

PRIME SPONSOR: Tallman

COST / (SAVINGS)

FUND	FY 2011/12	FY 2012/13
First Class Township Funds	\$0	\$0

SUMMARY: Amends the Local Tax Collection Law for the transition from elected township treasurers to elected tax collectors in first class townships. The changes to the definitions of “tax collector”, “elected tax collector”, and the changes regarding compensation shall take effect January 6, 2014. The remainder of the bill shall take effect upon publication of notice in the PA Bulletin.

ANALYSIS: This legislation would amend the Local Tax Collection Law by changing the definition of ‘tax collector’ to provide that a tax collector, instead of the elected township treasurer, is the official responsible for the collection of taxes in first class townships.

The provisions of Section 36.1 (Changing Compensation for Tax Collector) shall not apply to the initial term of the elected tax collector elected to replace the township treasurer in a first class township, but shall apply to all terms of such tax collectors elected thereafter. The bill further provides that prior to February 15, 2013, each taxing district to be served by a newly elected tax collector shall, by ordinance, fix the compensation for the first term of the elected tax collector.

Finally, if the General Assembly enacts legislation creating separate offices of elected tax collector and treasurer in townships of the first class, the Secretary of the Commonwealth shall, within three days of the date of the enactment, transmit notice of the enactment to the Legislative Reference Bureau for publication in the Pennsylvania Bulletin.

FISCAL IMPACT: This legislation would have no adverse fiscal impact on Commonwealth or first class township funds.

PREPARED BY: Tim Rodrigo
House Appropriations Committee (R)

DATE: May 1, 2012

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