



# HOUSE COMMITTEE ON APPROPRIATIONS

## FISCAL NOTE

HOUSE BILL NO. 2166

PRINTERS NO. 3550

PRIME SPONSOR: Saccone

### COST / (SAVINGS)

| FUND            | FY 2013/14 | FY 2014/15 |
|-----------------|------------|------------|
| Municipal Funds | \$0        | \$0        |

**SUMMARY:** Amends the Local Tax Collection Law to require the turnover of records by an outgoing tax collector to a newly elected/appointed tax collector. This legislation would take effect in 60 days.

**ANALYSIS:** This legislation amends Section 4.3 of the Local Tax Collection Law (relating to tax collection records) to add a time frame for the transition process between an outgoing and incoming tax collector.

This legislation specifies that the outgoing tax collector can only retain the records up to 60 days after the new tax collector takes the oath of office.

This legislation also adds that, if the outgoing tax collector keeps the records beyond the new 60 day time limit, the taxing district or the new tax collector can bring a civil proceeding against the outgoing tax collector for failure to turn over the tax collection records.

**FISCAL IMPACT:** This legislation would have no adverse fiscal impact on Commonwealth or municipal funds.

**PREPARED BY:** Tim Rodrigo  
House Appropriations Committee (R)

**DATE:** June 5, 2014

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