

# SENATE APPROPRIATIONS COMMITTEE FISCAL NOTE

**BILL NO.** House Bill 715

**PRINTER'S NO.** 729

**AMOUNT**

No Fiscal Impact

**FUND**

General Fund

**DATE INTRODUCED**

February 16, 2011

**PRIME SPONSOR**

Representative Hickernell

**HISTORY OF BILL**

Referred to LOCAL GOVERNMENT, Feb. 16, 2011

Reported as committed, March 1, 2011

First consideration, March 1, 2011

Laid on the table, March 1, 2011

Removed from table, April 12, 2011

Second consideration, April 13, 2011

Re-committed to APPROPRIATIONS, April 13, 2011

Re-reported as committed, April 26, 2011

Third consideration and final passage, April 26, 2011 (197-0)

In the Senate

Referred to LOCAL GOVERNMENT, May 3, 2011

Reported as committed, Oct. 25, 2011

First consideration, Oct. 25, 2011

Re-referred to APPROPRIATIONS, Nov. 1, 2011

Re-reported as committed, Dec. 5, 2011

**DESCRIPTION AND PURPOSE OF BILL**

House Bill 715 amends the Local Tax Collection Law (Act 394 of 1945) to provide for the collection of municipal taxes by a county treasurer in third through eighth class counties if the office of elected tax collector in the municipality is vacant.

The governing body of the municipality and the county commissioners may by agreement provide that the county treasurer shall have the duties and responsibilities of billing and collecting all taxes levied by the municipality, where the office of municipal tax collector is vacant. The legislation amends the definition of "tax collector" and "elected tax collector" to include county treasurers in third through eighth class counties, if applicable.

# SENATE APPROPRIATIONS COMMITTEE

## FISCAL NOTE

House Bill 715 sets forth the following conditions:

- An agreement between the municipal governing body and the county commissioners shall be effective only through the end of the calendar year in which a successor tax collector is elected
- The compensation that otherwise would be attributable to the billing and collection of municipal taxes be paid to the county treasurer's office
- Prior to executing an agreement, the governing body and the county commissioners shall each adopt a resolution specifying the following:
  - The conditions of the agreement
  - The duration of the term of the agreement
  - The purpose and objectives of the agreement, including the powers and scope of authority delegated to the county treasurer

The act shall take effect immediately.

### **FISCAL IMPACT:**

Enactment of this legislation will have no adverse fiscal impact to the Commonwealth.

House Bill 715 will have no adverse impact on third through eighth class county or municipal funds. If a county treasurer agrees to serve as a municipal tax collector where a vacancy exists, the compensation that otherwise would be attributable to the billing and collection of municipal taxes shall be paid to the county treasurer's office.