

SENATE APPROPRIATIONS COMMITTEE FISCAL NOTE

BILL NO. House Bill 2116

PRINTER'S NO. 3445

AMOUNT

No Fiscal Impact

FUND

General Fund

DATE INTRODUCED

January 10, 2012

PRIME SPONSOR

Representative Tallman

HISTORY OF BILL

Referred to LOCAL GOVERNMENT, Jan. 10, 2012
Reported as committed, March 13, 2012
First consideration, March 13, 2012
Laid on the table, March 13, 2012
Removed from table, March 28, 2012
Second consideration, with amendments, May 1, 2012
Re-committed to APPROPRIATIONS, May 1, 2012
(Remarks see House Journal Page), May 1, 2012
Re-reported as committed, May 2, 2012
Third consideration and final passage, May 2, 2012 (182-0)
In the Senate
Referred to LOCAL GOVERNMENT, May 11, 2012
Reported as committed, Sept. 24, 2012
First consideration, Sept. 24, 2012
Second consideration, Oct. 1, 2012
Re-referred to APPROPRIATIONS, Oct. 1, 2012
Re-reported as committed, Oct. 1, 2012

DESCRIPTION AND PURPOSE OF BILL

House Bill 2116 amends the Local Tax Collection Law (Act 394 of 1945) to conform to the changes being made in Senate Bill 1185, whereby first class townships will transition from having elected treasurers who act as tax collectors to having elected tax collectors.

The legislation amends the Local Tax Collection Law by changing the definitions of "tax collector" or "elected tax collector" to provide that an elected tax collector is the official responsible for the collection of taxes in first class townships. Under current law, the elected treasurer of a first class township serves as tax collector.

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House Bill 2116 clarifies that the provisions of section 36.1 of the Local Tax Collection Law with respect to changing compensation of tax collectors shall not apply to the initial term of office of a tax collector elected to replace a township treasurer in a first class township but shall apply to all other terms of office and all township tax collectors elected thereafter.

Prior to February 15, 2013, each taxing district to be served by the newly elected tax collector shall, by ordinance or resolution, fix the compensation or salary for the office for the first term for which the tax collector is elected.

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

FISCAL IMPACT:

The legislation will have no adverse fiscal impact on Commonwealth or first class township funds.