

SENATE APPROPRIATIONS COMMITTEE FISCAL NOTE

BILL NO. Senate Bill 1186

PRINTER'S NO. 2275

AMOUNT

No Fiscal Impact

FUND

General Fund

DATE INTRODUCED

June 30, 2011

PRIME SPONSOR

Senator Waugh

HISTORY OF BILL

Referred to LOCAL GOVERNMENT, June 30, 2011

Reported as amended, June 12, 2012

First consideration, June 12, 2012

Re-referred to APPROPRIATIONS, June 13, 2012

Re-reported as committed, Sept. 25, 2012

DESCRIPTION AND PURPOSE OF BILL

Senate Bill 1186 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.

Senate Bill 1186 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.

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FISCAL IMPACT:

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