

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2610

Session of
1996

INTRODUCED BY BARD, SCHRODER, HERSHEY, HENNESSEY, L. I. COHEN,
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GLADECK, CURRY, MERRY, RUBLEY AND RYAN, MAY 13, 1996

AS REPORTED FROM COMMITTEE ON LOCAL GOVERNMENT, HOUSE OF
REPRESENTATIVES, AS AMENDED, OCTOBER 1, 1996

AN ACT

1 Establishing the State Tax Collectors' Commission; and providing
2 for the certification of State tax collectors and for
3 continuing education.

4 The General Assembly of the Commonwealth of Pennsylvania
5 hereby enacts as follows:

6 Section 1. Short title.

7 This act shall be known and may be cited as the Tax Collector
8 Certification Law.

9 Section 2. Definitions.

10 The following words and phrases when used in this act shall
11 have the meanings given to them in this section unless the
12 context clearly indicates otherwise:

13 "Commission." The State Tax Collectors' Commission
14 established under section 4.

15 "Department." The Department of Community ~~Affairs~~ AND
16 ECONOMIC DEVELOPMENT of the Commonwealth.

17 "Secretary." The Secretary of Community ~~Affairs~~ AND ECONOMIC

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1 DEVELOPMENT of the Commonwealth.

2 "State-certified tax collector." A person who holds a
3 current valid certificate issued to him under this act.

4 "Tax collector." ~~Any official elected to collect taxes~~ <—
5 ~~within this Commonwealth.~~ A PERSON DULY ELECTED OR APPOINTED TO <—
6 COLLECT REAL PROPERTY TAXES LEVIED BY A POLITICAL SUBDIVISION,
7 INCLUDING, BUT NOT LIMITED TO, THE FOLLOWING:

8 (1) TAX COLLECTORS IN BOROUGH, TOWNS AND TOWNSHIPS OF
9 THE SECOND CLASS.

10 (2) TREASURERS OF CITIES OF THE THIRD CLASS AND
11 TOWNSHIPS OF THE FIRST CLASS IN THEIR CAPACITIES AS TAX
12 COLLECTOR.

13 (3) COUNTY COLLECTORS OF TAXES IN COUNTIES OF THE THIRD,
14 FOURTH, FIFTH, SIXTH, SEVENTH AND EIGHTH CLASSES WHO HAVE
15 BEEN DESIGNATED TO COLLECT COUNTY AND INSTITUTION DISTRICT
16 TAXES IN CITIES OF THE THIRD CLASS.

17 (4) COUNTY TREASURERS IN COUNTIES OF THE FOURTH, FIFTH,
18 SIXTH, SEVENTH AND EIGHTH CLASSES WHO HAVE BEEN DESIGNATED TO
19 COLLECT COUNTY TAXES IN MUNICIPALITIES EXISTING OR ORGANIZED
20 UNDER THE ACT OF APRIL 13, 1972 (P.L.184, NO.62), KNOWN AS
21 THE HOME RULE CHARTER AND OPTIONAL PLANS LAW, WHICH HAVE
22 ELIMINATED THE ELECTIVE OFFICE OF TAX COLLECTOR.

23 (5) EMPLOYEES WHO HAVE BEEN DESIGNATED TO COLLECT REAL
24 PROPERTY TAXES IN MUNICIPALITIES EXISTING OR ORGANIZED UNDER
25 THE HOME RULE CHARTER AND OPTIONAL PLANS LAW, WHICH HAVE
26 ELIMINATED THE ELECTIVE OFFICE OF TAX COLLECTOR.

27 Section 3. State tax collector certification required.

28 It shall be unlawful, on or after July 1, 1996, for any
29 person to hold himself out as a State-certified tax collector
30 unless he holds a current, valid certification from the

1 commission.

2 Section 4. State Tax Collectors' Commission.

3 (a) Establishment.--There is hereby established the State
4 Tax Collectors' Commission as an administrative commission in
5 the Department of Community ~~Affairs~~ AND ECONOMIC DEVELOPMENT. <—

6 The commission shall consist of seven members who are citizens
7 of the United States and who have been residents of this
8 Commonwealth for a two-year period immediately prior to
9 appointment, two of whom shall be public members, four of whom
10 shall be State-certified tax collectors and one of whom shall be
11 the secretary or his designee. For the initial commission
12 appointments, the four professional tax collector members need
13 not be certified at the time of appointment but shall have
14 appropriate tax collection experience and education and shall
15 have demonstrated adherence to standards of professional
16 practice.

17 (b) Term of office.--The professional and public members
18 shall serve four-year terms, except as provided in subsection
19 (c), and shall be appointed by the Governor by and with the
20 advice and consent of a majority of the members elected to the
21 Senate.

22 (c) Initial appointments.--Within 90 days of the effective
23 date of this act, the Governor shall nominate one professional
24 member to serve a four-year term, one public member and one
25 professional member to serve three-year terms, one public member
26 and one professional member to serve two-year terms and one
27 professional member to serve a one-year term.

28 (d) Continuation in office.--Each professional and public
29 member shall continue in office until a successor is duly
30 appointed and qualified but no longer than six months after the

1 expiration of the term. In the event that a commission member
2 shall die, resign or otherwise become disqualified during the
3 term of office, a successor shall be appointed in the same way
4 and with the same qualifications as set forth in this section
5 and shall hold office for the unexpired portion of the unexpired
6 term.

7 (e) Limit on terms.--No commission member shall be eligible
8 for appointment to serve more than two consecutive four-year
9 terms.

10 (f) Forfeiture of membership.--A commission member who fails
11 to attend three consecutive meetings shall forfeit his seat
12 unless the secretary, upon written request from the member,
13 finds that the member should be excused from a meeting because
14 of illness or the death of a family member.

15 (g) ~~Compensation~~ EXPENSES.--Each member of the commission, <—
16 except the secretary, shall receive per diem compensation at the
17 rate of \$60 per diem when actually attending to the work of the
18 commission. Members shall also receive reasonable traveling,
19 hotel and other necessary expenses incurred in the performance
20 of their duties in accordance with Commonwealth regulations.

21 (h) Forfeiture for nonattendance.--A public member who fails
22 to attend two consecutive statutorily mandated training seminars
23 in accordance with section 813(e) of the act of April 9, 1929
24 (P.L.177, No.175), known as The Administrative Code of 1929,
25 shall forfeit his seat unless the secretary, upon written
26 request from the public member, finds that the public member
27 should be excused from a meeting because of illness or the death
28 of a family member.

29 (i) Quorum.--A majority of the members of the commission
30 serving in accordance with law shall constitute a quorum for

1 purposes of conducting the business of the commission. A member
2 may not be counted as part of a quorum or vote on any issue
3 unless he is physically in attendance at the meeting.

4 (j) Meetings.--The commission shall meet at least four times
5 a year in Harrisburg.

6 (k) Notice.--Reasonable notice of all meetings shall be
7 given in conformity with the act of July 3, 1986 (P.L.388,
8 No.84), known as the Sunshine Act.

9 (l) Operating procedures.--The commission shall meet within
10 30 days after the appointment of its initial members and set up
11 operating procedures and an application form for certifying tax
12 collectors. It shall be the responsibility of the commission to
13 circulate these forms and educate the public to the requirements
14 of certification. No other commission and no board shall be
15 responsible, in any manner, for the policies, procedures or
16 other substantive matters which are within the powers and duties
17 of the commission as set forth in this act.

18 (m) Election of officers.--The commission shall elect
19 annually from its membership a chairman, a vice chairman and a
20 secretary.

21 Section 5. Powers and duties of commission.

22 The commission shall have the following powers and duties:

23 (1) To pass upon the qualifications and fitness of
24 applicants for certification and to adopt and revise rules
25 and regulations requiring applicants for certification to
26 pass examinations relating to their qualifications for
27 certification.

28 (2) To adopt and from time to time revise such rules and
29 regulations as may be necessary to carry out the provisions
30 of this act.

1 (3) To examine for, deny, approve, issue, revoke,
2 suspend or renew certificates of tax collectors pursuant to
3 this act and to conduct hearings in conjunction therewith.

4 (4) To conduct hearings upon complaints concerning
5 violations of the provisions of this act and the rules and
6 regulations adopted pursuant to this act.

7 (5) To expend moneys necessary for the proper carrying
8 out of its assigned duties.

9 (6) To establish fees for the operation of the
10 commission, including fees for the issuance and renewal of
11 certificates and for examinations.

12 (7) To submit annually to the department an estimate of
13 the financial requirements of the commission for its
14 administrative, legal and miscellaneous expenses.

15 Section 6. Application and qualification.

16 (a) Application.--An applicant for certification as a State-
17 certified tax collector shall submit a written application on
18 forms provided by the commission evidencing that:

19 (1) He is of good moral character.

20 (2) He has completed the requisite training course
21 conducted by the department in conjunction with the
22 commission.

23 (3) His application has been accompanied by the
24 application fee.

25 (b) Criminal background check.--As a prerequisite to taking
26 the examination for certification, an applicant shall, in
27 addition to meeting the requirements of subsection (a), undergo
28 a criminal background check to be performed by the commission.

29 (c) Training course.--As a prerequisite to taking the
30 examination for certification, an applicant shall complete a

1 training course conducted by the department. The applicant shall
2 bear the cost of the training course which shall include, BUT
3 NOT BE LIMITED TO, information concerning the following:

4 ~~(1) The tax collectors' manual.~~

5 ~~(2) The tax collection law.~~

6 (1) PROCEDURES FOR COLLECTING TAXES.

7 (2) THE LOCAL TAX COLLECTION LAW AND OTHER STATUTES
8 RELATED TO THE IMPOSITION AND COLLECTION OF TAXES.

9 (3) Auditing.

10 (4) Accounting.

11 (5) Ethics.

12 (6) COMPUTERIZATION.

13 (7) RECENT COURT DECISIONS AFFECTING THE IMPOSITION AND
14 COLLECTION OF TAXES.

15 (d) Examinations.--Examinations shall be prepared and
16 administered by a qualified and approved professional testing
17 organization in accordance with section 812.1 of the act of
18 April 9, 1929 (P.L.177, No.175), known as The Administrative
19 Code of 1929. The examinee shall bear the cost of the
20 examination.

21 Section 7. Continuing education.

22 (a) Rules and regulations.--The commission shall adopt,
23 promulgate and enforce rules and regulations consistent with the
24 provisions of this act establishing requirements of continuing
25 education to be met by individuals certified as tax collectors
26 under this act as condition for renewal.

27 (b) Yearly requirements.--Each person certified pursuant to
28 this act shall be required to obtain ten hours of mandatory
29 continuing education during each year.

30 (c) Commission approval.--All courses, materials, locations

1 and instructors shall be approved by the commission.

2 (d) Topics.--The topics for continuing education shall
3 include, BUT NOT LIMITED TO, THE FOLLOWING: <—

4 (1) Accounting.

5 (2) Auditing.

6 (3) Computerization.

7 (4) Ethics.

8 (5) Procedures for collecting taxes.

9 (6) THE LOCAL TAX COLLECTION LAW AND OTHER STATUTES <—
10 RELATED TO THE IMPOSITION AND COLLECTION OF TAXES.

11 (7) RECENT COURT DECISIONS AFFECTING THE IMPOSITION AND
12 COLLECTION OF TAXES.

13 (e) Information to applicants.--The commission shall inform
14 applicants of the continuing education requirement prior to the
15 renewal period.

16 Section 8. Renewal term and records.

17 (a) Renewal term.--Renewal of certification shall be on an
18 annual basis.

19 (b) Records.--A record of all certified tax collectors shall
20 be kept in the office of the commissioner and shall be open to
21 public inspection and copying upon payment of a nominal fee.

22 Section 9. Effective date.

23 This act shall take effect in 60 days.