

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1487 Session of
1997

INTRODUCED BY BARD, FARGO, HERMAN, RUBLEY, VANCE, BELARDI,
SCHRODER, CORRIGAN, TRAVAGLIO, ARMSTRONG, TIGUE, C. WILLIAMS,
HERSHEY, CURRY, JOSEPHS, YOUNGBLOOD, ITKIN, SURRA, HENNESSEY,
SHANER, DALLY AND HUTCHINSON, MAY 8, 1997

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, MAY 8, 1997

AN ACT

1 Authorizing the Department of Community and Economic Development
2 to adopt a program of training, examination, qualification
3 and continuing education of tax collectors.

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 Training and Qualification Act.

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 "Department." The Department of Community and Economic
14 Development of the Commonwealth.

15 "Tax collector." A person duly elected or appointed to
16 collect real property taxes levied by a political subdivision,
17 including, but not limited to, the following:

(1) A tax collector in a borough, incorporated town or township of the second class.

(2) A treasurer of a city of the third class or a township of the first class in his capacity as tax collector.

(3) A county collector of taxes in a county of the third, fourth, fifth, sixth, seventh or eighth class who has been designated to collect county and institution district taxes in a city of the third class.

(4) A county treasurer in a county of the fourth, fifth, sixth, seventh or eighth class who has been designated to collect county taxes in a municipality existing or organized under 53 Pa.C.S. Pt. III Subpt. E (relating to home rule and optional plan government), which municipality has eliminated the elective office of tax collector.

(5) An employee who has been designated to collect real property taxes in a municipality existing or organized under 53 Pa.C.S. Pt. III Subpt. E, which municipality has eliminated the elective office of tax collector.

Section 3. Educational programs for tax collectors.

(a) Basic training.--The department in consultation with the Pennsylvania State Tax Collectors' Association shall adopt and implement a program of basic training, examination and qualification for tax collectors of this Commonwealth. The department may contract with a third party to provide such training, examination and qualification.

(b) Continuing education.--The department in consultation with the Pennsylvania State Tax Collectors' Association shall adopt and implement a program of continuing education, examination and qualification for tax collectors of this Commonwealth. The department may contract with a third party to

1 provide such education, examination and qualification.

2 Section 4. Program guidelines.

3 (a) Courses.--The basic training and continuing education
4 programs shall include, but not be limited to, the following
5 courses:

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 (b) Prerequisites.--

16 (1) As a prerequisite to taking a qualification
17 examination, the individual shall complete the basic training
18 program authorized by the department.

19 (2) As a prerequisite for taking any continuing
20 education courses, an individual must complete the basic
21 training program authorized by the department.

22 (c) Examinations.--

23 (1) An individual shall have the option to sit for any
24 qualification examination relating to the basic education
25 programs.

26 (2) No individual shall obtain qualification unless that
27 individual has passed a basic training program qualification
28 examination.

29 (3) An individual who passes the basic qualification
30 examination shall be known as a qualified tax collector.

1 Section 5. Renewal of certification.

2 Renewal of basic qualification shall occur biennially upon
3 completion of a continuing education course.

4 Section 6. Department duties.

5 The department shall:

6 (1) Notify current qualified tax collectors of the
7 continuing education requirements prior to any deadline for
8 renewal of qualification.

9 (2) Maintain a register that lists all qualified tax
10 collectors. The register shall be open to public inspection
11 and copying upon payment of a nominal fee.

12 (3) Determine and approve reasonable fees for training
13 and continuing education programs and for testing and
14 qualification. The individual shall bear the cost of the
15 program, testing and qualification.

16 Section 7. Unlawful activity.

17 It shall be unlawful, on or after the effective date of this
18 act, for any individual to hold himself out as being qualified
19 in training and continuing education under this act unless the
20 individual holds a current, valid certificate.

21 Section 8. Participation in programs.

22 Nothing in this act shall prevent an individual who is not a
23 tax collector to participate in the department's training and
24 continuing education programs and to obtain qualification.

25 Section 9. Effective date.

26 This act shall take effect in 60 days.