

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 181

Session of
1999

INTRODUCED BY BARD, HERMAN, ARMSTRONG, VAN HORNE, RUBLEY,
ARGALL, BAKER, BELARDI, CORRIGAN, LAUGHLIN, NICKOL, READSHAW,
STABACK, YOUNGBLOOD, TIGUE, MAHER, BROWNE, CURRY,
E. Z. TAYLOR, HARHAI, FARGO, C. WILLIAMS AND SURRA,
JANUARY 27, 1999

AS REPORTED FROM COMMITTEE ON LOCAL GOVERNMENT, HOUSE OF
REPRESENTATIVES, AS AMENDED, FEBRUARY 3, 1999

AN ACT

1 Authorizing the Department of Community and Economic Development
2 to adopt a program of training, examination and qualification
3 for 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,

1 other than a county, including, but not limited to, the
2 following:

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

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

7 (3) An employee or official who has been designated to
8 collect real property taxes in a ~~municipality~~ POLITICAL <—
9 SUBDIVISION, other than a county, existing or organized under
10 53 Pa.C.S. Pt. III Subpt. E (relating to home rule and
11 optional plan government), which ~~municipality~~ POLITICAL <—
12 SUBDIVISION has eliminated the elective office of tax
13 collector.

14 Section 3. Educational program for tax collectors.

15 The department in consultation with the Pennsylvania State
16 Tax Collectors' Association shall adopt and implement a program
17 of basic training, examination and qualification for tax
18 collectors of this Commonwealth. The department may contract
19 with a third party to provide such training, examination and
20 qualification.

21 Section 4. Program guidelines.

22 (a) Courses.--The basic training program shall include, but
23 not be limited to, the following courses:

24 (1) Procedures for collecting taxes.

25 (2) The local tax collection law and other statutes
26 related to the imposition and collection of taxes.

27 (3) Auditing.

28 (4) Accounting.

29 (5) Ethics.

30 (6) Computerization.

(7) Recent court decisions affecting the imposition and collection of taxes.

(b) Prerequisite.--As a prerequisite to taking a qualification examination, the individual shall complete the basic training program authorized by the department.

(c) Examinations.--

(1) An individual shall have the option to sit for any qualification examination relating to the basic education program.

(2) No individual shall obtain qualification unless that individual has passed a basic qualification examination.

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

Section 5. Department duties.

The department shall:

(1) Make certain a qualified tax collector certificate is issued to an individual who passes the basic qualification examination. The certificate shall expire one year from the date of issuance but may be renewed.

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

(3) Determine and approve reasonable fees for the training program and for testing and qualification. The individual shall bear the cost of the program, testing and qualification, unless the ~~municipality~~ POLITICAL SUBDIVISION agrees to pay for the cost in whole or in part.

Section 6. Unlawful activity.

It shall be unlawful, on or after the effective date of this act, for any individual to hold himself out as being qualified

1 in training under this act unless the individual holds a
2 current, valid certificate.

3 Section 7. Participation in programs.

4 Nothing in this act shall prevent any individual from
5 participating in the department's basic training program and to
6 obtain qualification.

7 Section 8. Effective date.

8 This act shall take effect in 60 days.