

## 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, WILLIAMS, SURRA, COSTA,  
M. COHEN, ROSS AND ORIE, JANUARY 27, 1999

AS AMENDED ON THIRD CONSIDERATION, HOUSE OF REPRESENTATIVES,  
MARCH 10, 1999

## AN ACT

1 Authorizing the Department of Community and Economic Development  
2 to adopt a program of training, examination and ~~qualification~~ <—  
3 CERTIFICATION 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~~ CERTIFICATION 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,

other than a county, 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) An employee or official who has been designated to collect real property taxes in a political subdivision, other than a county, existing or organized under 53 Pa.C.S. Pt. III Subpt. E (relating to home rule and optional plan government), which political subdivision has eliminated the elective office of tax collector.

### Section 3. Educational program for tax collectors.

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

### Section 4. Program guidelines.

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

(1) Procedures for collecting taxes.

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

(3) Auditing.

(4) Accounting.

(5) Ethics.

(6) Computerization.

(7) Recent court decisions affecting the imposition and

1 collection of taxes.

2 (b) Prerequisite.--As a prerequisite to taking a  
3 ~~qualification~~ CERTIFICATION examination, the individual shall <—  
4 complete the basic training program authorized by the  
5 department.

6 (c) Examinations.--

7 (1) An individual shall have the option to sit for any  
8 ~~qualification~~ CERTIFICATION examination relating to the basic <—  
9 education program.

10 (2) No individual shall obtain ~~qualification~~ <—  
11 CERTIFICATION unless that individual has passed a basic <—  
12 ~~qualification~~ CERTIFICATION examination. <—

13 (3) An individual who passes the basic ~~qualification~~ <—  
14 CERTIFICATION examination shall be known as a ~~qualified~~ <—  
15 CERTIFIED tax collector. <—

16 Section 5. Department duties.

17 The department shall:

18 (1) Make certain a ~~qualified~~ tax collector certificate <—  
19 is issued to an individual who passes the basic ~~qualification~~ <—  
20 CERTIFICATION examination OR WHO HAS AT LEAST FIVE YEARS' <—  
21 EXPERIENCE AS A TAX COLLECTOR. The certificate shall expire  
22 one year from the date of issuance but may be renewed.

23 (2) Maintain a register that lists all ~~qualified~~ <—  
24 CERTIFIED tax collectors. The register shall be open to <—  
25 public inspection and copying upon payment of a nominal fee.

26 (3) Determine and approve reasonable fees for the  
27 training program and for testing and ~~qualification~~ <—  
28 CERTIFICATION. The individual shall bear the cost of the <—  
29 program, testing and ~~qualification~~ CERTIFICATION, unless the <—  
30 political subdivision agrees to pay for the cost in whole or

1 in part.

2 Section 6. Unlawful activity.

3 It shall be unlawful, on or after the effective date of this  
4 act, for any individual to hold himself out as being ~~qualified~~ <—  
5 CERTIFIED in training under this act unless the individual holds <—  
6 a current, valid certificate.

7 Section 7. Participation in programs.

8 Nothing in this act shall prevent any individual from  
9 participating in the department's basic training program and ~~to~~ <—  
10 ~~obtain qualification~~ OBTAINING CERTIFICATION. <—

11 Section 8. Effective date.

12 This act shall take effect in 60 days.