

---

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, ORIE AND WASHINGTON, JANUARY 27, 1999

---

AMENDMENTS TO SENATE AMENDMENTS, HOUSE OF REPRESENTATIVES,  
NOVEMBER 21, 2000

---

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 AMENDING THE ACT OF APRIL 9, 1929 (P.L.177, NO.175), ENTITLED <—  
5 "AN ACT PROVIDING FOR AND REORGANIZING THE CONDUCT OF THE  
6 EXECUTIVE AND ADMINISTRATIVE WORK OF THE COMMONWEALTH BY THE  
7 EXECUTIVE DEPARTMENT THEREOF AND THE ADMINISTRATIVE  
8 DEPARTMENTS, BOARDS, COMMISSIONS, AND OFFICERS THEREOF,  
9 INCLUDING THE BOARDS OF TRUSTEES OF STATE NORMAL SCHOOLS, OR  
10 TEACHERS COLLEGES; ABOLISHING, CREATING, REORGANIZING OR  
11 AUTHORIZING THE REORGANIZATION OF CERTAIN ADMINISTRATIVE  
12 DEPARTMENTS, BOARDS, AND COMMISSIONS; DEFINING THE POWERS AND  
13 DUTIES OF THE GOVERNOR AND OTHER EXECUTIVE AND ADMINISTRATIVE  
14 OFFICERS, AND OF THE SEVERAL ADMINISTRATIVE DEPARTMENTS,  
15 BOARDS, COMMISSIONS, AND OFFICERS; FIXING THE SALARIES OF THE  
16 GOVERNOR, LIEUTENANT GOVERNOR, AND CERTAIN OTHER EXECUTIVE  
17 AND ADMINISTRATIVE OFFICERS; PROVIDING FOR THE APPOINTMENT OF  
18 CERTAIN ADMINISTRATIVE OFFICERS, AND OF ALL DEPUTIES AND  
19 OTHER ASSISTANTS AND EMPLOYES IN CERTAIN DEPARTMENTS, BOARDS,  
20 AND COMMISSIONS; AND PRESCRIBING THE MANNER IN WHICH THE  
21 NUMBER AND COMPENSATION OF THE DEPUTIES AND ALL OTHER  
22 ASSISTANTS AND EMPLOYES OF CERTAIN DEPARTMENTS, BOARDS AND  
23 COMMISSIONS SHALL BE DETERMINED," AUTHORIZING THE DEPARTMENT  
24 OF COMMUNITY AND ECONOMIC DEVELOPMENT TO ADOPT A PROGRAM OF  
25 TRAINING, EXAMINATION AND QUALIFICATION FOR TAX COLLECTORS;  
26 AND RESTRICTING THE ABILITY OF THE PENNSYLVANIA HOUSING  
27 FINANCE AGENCY TO INSURE OR GUARANTEE MORTGAGES AND OTHER  
28 DEBT.

29 The General Assembly of the Commonwealth of Pennsylvania

1 hereby enacts as follows:

2 ~~Section 1. Short title.~~

<—

3 ~~This act shall be known and may be cited as the Tax Collector~~  
4 ~~Training and Qualification Act.~~

5 ~~Section 2. Definitions.~~

6 ~~The following words and phrases when used in this act shall~~  
7 ~~have the meanings given to them in this section unless the~~  
8 ~~context clearly indicates otherwise:~~

9 ~~"Department." The Department of Community and Economic~~  
10 ~~Development of the Commonwealth.~~

11 ~~"Tax collector." A person who, in accordance with the act of~~  
12 ~~May 25, 1945 (P.L.1050, No.394), known as the Local Tax~~  
13 ~~Collection Law, is duly elected or appointed to collect real~~  
14 ~~property taxes levied by a political subdivision, other than a~~  
15 ~~county, including, but not limited to, the following:~~

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

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

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

26 ~~Section 3. Educational program for tax collectors.~~

27 ~~The department in consultation with the Pennsylvania State~~  
28 ~~Tax Collectors' Association shall adopt and implement a program~~  
29 ~~of basic training, examination and qualification for tax~~  
30 ~~collectors of this Commonwealth. The department may contract~~

1 ~~with a third party to provide such training, examination and~~  
2 ~~qualification.~~

3 ~~Section 4. Program guidelines.~~

4 ~~(a) Courses. The basic training program shall include, but~~  
5 ~~not be limited to, the following 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) Prerequisite. As a prerequisite to taking a~~  
16 ~~qualification examination, the individual shall complete the~~  
17 ~~basic training program authorized by the department.~~

18 ~~(c) Examinations.~~

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

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

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

26 ~~Section 5. Department duties.~~

27 ~~The department shall:~~

28 ~~(1) Make certain a qualified tax collector certificate~~  
29 ~~is issued to an individual who passes the basic qualification~~  
30 ~~examination. The certificate shall expire one year from the~~

1 ~~date of issuance but may be renewed.~~

2 ~~(2) Maintain a register that lists by county and~~  
3 ~~municipality all qualified tax collectors. The register shall~~  
4 ~~be open to public inspection and copying upon payment of a~~  
5 ~~nominal fee. A copy of the list shall be filed once each year~~  
6 ~~with the Chief Clerk's Office of each county of this~~  
7 ~~Commonwealth.~~

8 ~~(3) Provide once each year the list of all qualified tax~~  
9 ~~collectors to at least three Statewide news services.~~

10 ~~(4) Determine and approve reasonable fees for the~~  
11 ~~training program and for testing and qualification. The~~  
12 ~~individual shall bear the cost of the program, testing and~~  
13 ~~qualification, unless the political subdivision agrees to pay~~  
14 ~~for the cost in whole or in part.~~

15 ~~Section 6. Unlawful activity.~~

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

20 ~~Section 7. Participation in programs.~~

21 ~~Nothing in this act shall prevent any individual from~~  
22 ~~participating in the department's basic training program and~~  
23 ~~obtaining qualification.~~

24 ~~Section 8. Effective date.~~

25 ~~This act shall take effect in 60 days.~~

26 SECTION 1. THE ACT OF APRIL 9, 1929 (P.L.177, NO.175), KNOWN <—  
27 AS THE ADMINISTRATIVE CODE OF 1929, IS AMENDED BY ADDING  
28 ARTICLES TO READ:

29 ARTICLE XXV-D

30 POWERS AND DUTIES OF THE DEPARTMENT OF COMMUNITY

1 AND ECONOMIC DEVELOPMENT

2 SECTION 2501-D. DEFINITIONS.--THE FOLLOWING WORDS AND  
3 PHRASES WHEN USED IN THIS ARTICLE SHALL HAVE THE MEANINGS GIVEN  
4 TO THEM IN THIS SECTION UNLESS THE CONTEXT CLEARLY INDICATES  
5 OTHERWISE:

6 "DEPARTMENT" MEANS THE DEPARTMENT OF COMMUNITY AND ECONOMIC  
7 DEVELOPMENT OF THE COMMONWEALTH.

8 "TAX COLLECTOR" MEANS AN INDIVIDUAL WHO, IN ACCORDANCE WITH  
9 THE ACT OF MAY 25, 1945 (P.L.1050, NO.394), KNOWN AS THE "LOCAL  
10 TAX COLLECTION LAW," IS DULY ELECTED OR APPOINTED TO COLLECT  
11 REAL PROPERTY TAXES LEVIED BY A POLITICAL SUBDIVISION, OTHER  
12 THAN A COUNTY, INCLUDING, BUT NOT LIMITED TO, THE FOLLOWING:

13 (1) A TAX COLLECTOR IN A BOROUGH, INCORPORATED TOWN OR  
14 TOWNSHIP OF THE SECOND CLASS.

15 (2) A TREASURER OF A CITY OF THE THIRD CLASS OR A TOWNSHIP  
16 OF THE FIRST CLASS IN HIS CAPACITY AS TAX COLLECTOR.

17 (3) AN EMPLOYEE OR OFFICIAL WHO HAS BEEN DESIGNATED TO  
18 COLLECT REAL PROPERTY TAXES IN A POLITICAL SUBDIVISION, OTHER  
19 THAN A COUNTY, EXISTING OR ORGANIZED UNDER 53 PA.C.S. PT. III  
20 SUBPT. E (RELATING TO HOME RULE AND OPTIONAL PLAN GOVERNMENT),  
21 WHICH POLITICAL SUBDIVISION HAS ELIMINATED THE ELECTIVE OFFICE  
22 OF TAX COLLECTOR.

23 SECTION 2502-D. POWER TO CONDUCT TRAINING PROGRAM FOR TAX  
24 COLLECTORS.--(A) THE DEPARTMENT, IN CONSULTATION WITH THE  
25 PENNSYLVANIA STATE TAX COLLECTOR'S ASSOCIATION, SHALL ADOPT AND  
26 IMPLEMENT A PROGRAM OF BASIC TRAINING, EXAMINATION AND  
27 QUALIFICATION FOR TAX COLLECTORS OF THIS COMMONWEALTH. THE  
28 DEPARTMENT MAY CONTRACT WITH A THIRD PARTY TO PROVIDE SUCH  
29 TRAINING, EXAMINATION AND QUALIFICATION.

30 (B) (1) THE BASIC TRAINING PROGRAM SHALL INCLUDE, BUT NOT

1 BE LIMITED TO, THE FOLLOWING COURSES:

2 (I) PROCEDURES FOR COLLECTING TAXES.

3 (II) THE LOCAL TAX COLLECTION LAW AND OTHER STATUTES RELATED  
4 TO THE IMPOSITION AND COLLECTION OF TAXES.

5 (III) AUDITING.

6 (IV) ACCOUNTING.

7 (V) ETHICS.

8 (VI) COMPUTERIZATION.

9 (VII) RECENT COURT DECISIONS AFFECTING THE IMPOSITION AND  
10 COLLECTION OF TAXES.

11 (2) AS A PREREQUISITE TO TAKING A QUALIFICATION EXAMINATION,  
12 THE INDIVIDUAL SHALL COMPLETE THE BASIC TRAINING PROGRAM  
13 AUTHORIZED BY THE DEPARTMENT.

14 (3) (I) AN INDIVIDUAL SHALL HAVE THE OPTION TO SIT FOR ANY  
15 QUALIFICATION EXAMINATION RELATING TO THE BASIC EDUCATION  
16 PROGRAM.

17 (II) NO INDIVIDUAL SHALL OBTAIN QUALIFICATION UNLESS THAT  
18 INDIVIDUAL HAS PASSED A BASIC QUALIFICATION EXAMINATION.

19 (III) AN INDIVIDUAL WHO PASSES THE BASIC QUALIFICATION  
20 EXAMINATION SHALL BE KNOWN AS A QUALIFIED TAX COLLECTOR.

21 (C) THE DEPARTMENT SHALL:

22 (1) MAKE CERTAIN A QUALIFIED TAX COLLECTOR CERTIFICATE IS  
23 ISSUED TO AN INDIVIDUAL WHO PASSES THE BASIC QUALIFICATION  
24 EXAMINATION. THE CERTIFICATE SHALL EXPIRE ONE (1) YEAR FROM THE  
25 DATE OF ISSUANCE BUT MAY BE RENEWED.

26 (2) MAINTAIN A REGISTER THAT LISTS BY COUNTY AND  
27 MUNICIPALITY ALL QUALIFIED TAX COLLECTORS. THE REGISTER SHALL BE  
28 OPEN TO PUBLIC INSPECTION AND COPYING UPON PAYMENT OF A NOMINAL  
29 FEE. A COPY OF THE LIST SHALL BE FILED ONCE EACH YEAR WITH THE  
30 CHIEF CLERK'S OFFICE OF EACH COUNTY OF THE COMMONWEALTH.



1 OR INDIRECTLY, ANY DEBT OBLIGATION, MORTGAGE OR OTHER EVIDENCE  
2 OF INDEBTEDNESS OF ANY NATURE THAT WOULD BE ELIGIBLE TO BE  
3 INSURED BY ANY MORTGAGE GUARANTY INSURANCE, OR OTHER PROPERTY  
4 AND CASUALTY OR SURETY COMPANY, LICENSED AND QUALIFIED TO WRITE  
5 SUCH INSURANCE IN THIS COMMONWEALTH, UNLESS THE BOARD HAS:

6 (1) SUBMITTED SUCH DEBT OBLIGATION, MORTGAGE OR OTHER  
7 EVIDENCE OF INDEBTEDNESS TO TWO PRIVATE MORTGAGE GUARANTY  
8 INSURANCE, PROPERTY AND CASUALTY OR SURETY COMPANIES, LICENSED  
9 AND QUALIFIED TO WRITE SUCH INSURANCE IN THIS COMMONWEALTH TO BE  
10 UNDERWRITTEN FOR INSURANCE COVERAGE; AND

11 (2) RECEIVED FROM SUCH MORTGAGE GUARANTY INSURANCE, PROPERTY  
12 AND CASUALTY OR SURETY COMPANIES, A WRITTEN DECLINATION OF  
13 COVERAGE.

14 SECTION 2. THIS ACT SHALL TAKE EFFECT IN 60 DAYS.