

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1157 Session of
2001

INTRODUCED BY NICKOL, BELFANTI, BENNINGHOFF, CAPPELLI, CLYMER,
FEESE, HALUSKA, LAUGHLIN, R. MILLER, PISTELLA, PRESTON,
RAYMOND, RUBLEY, SAYLOR, B. SMITH, STEELMAN, THOMAS, TIGUE
AND YOUNGBLOOD, MARCH 23, 2001

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, MARCH 23, 2001

AN ACT

1 Amending the act of May 25, 1945 (P.L.1050, No.394), entitled
2 "An act relating to the collection of taxes levied by
3 counties, county institution districts, cities of the third
4 class, boroughs, towns, townships, certain school districts
5 and vocational school districts; conferring powers and
6 imposing duties on tax collectors, courts and various
7 officers of said political subdivisions; and prescribing
8 penalties," further providing for the definition of "tax
9 collector" or "elected tax collector"; and authorizing
10 agreements for joint tax collection districts.

11 The General Assembly of the Commonwealth of Pennsylvania
12 hereby enacts as follows:

13 Section 1. The definition of "tax collector" or "elected tax
14 collector" in section 2 of the act of May 25, 1945 (P.L.1050,
15 No.394), known as the Local Tax Collection Law, amended December
16 20, 2000 (P.L.735, No.104), is amended to read:

17 Section 2. Definitions.--The words--

18 * * *

19 "Tax Collector" or "Elected Tax Collector" shall include
20 every person duly elected or appointed to collect all taxes,
21 levied by any political subdivision included in the provisions

1 of this act, including the treasurers of cities of the third
2 class and of townships of the first class in their capacity as
3 treasurers, and county collectors of taxes in counties of the
4 third, fourth, fifth, sixth, seventh and eighth class who have
5 been designated to collect county and institution district taxes
6 in cities of the third class and county treasurers in counties
7 of the fourth, fifth, sixth, seventh and eighth class who have
8 been designated to collect county taxes in municipalities
9 existing or organized under 53 Pa.C.S. Pt. III Subpt. E
10 (relating to home rule and optional plan government) that have
11 eliminated the elective office of tax collector. The term
12 includes a person authorized to collect taxes under section 4.2
13 of this act.

14 Section 2. The act is amended by adding a section to read:

15 Section 4.2. Joint Tax Collection District.--(a)
16 Notwithstanding any other law to the contrary, where a vacancy
17 exists in the office of tax collector in a taxing district and a
18 suitable person cannot be found to fill the vacancy, the
19 governing body of the taxing district may, by ordinance or
20 resolution, enter into an agreement with the governing body of
21 an adjoining or conveniently located taxing district for the
22 joint collection of taxes under this act. Two or more taxing
23 districts may enter into an agreement under this section.

24 (b) The tax collector in the adjoining or conveniently
25 located taxing district must agree to serve as the tax collector
26 for the joint tax collection district for the remainder of the
27 person's term before an agreement under subsection (a) is
28 implemented. If the tax collector agrees to collect taxes in the
29 joint tax collection district, notice of the agreement and a
30 copy of the ordinance or resolution adopted under this section

1 shall be provided to the county board of elections. Following
2 the expiration of the term of office of a person agreeing to
3 collect taxes under this subsection, a person shall be elected
4 as tax collector by the electors of the joint tax collection
5 district.

6 (c) A taxing district that is a party to an agreement under
7 this section may withdraw from the joint tax collection district
8 by providing notice of its intention to withdraw to the other
9 parties to the agreement and to the county board of elections.
10 To be effective, notice must be received before the end of the
11 calendar year preceding the next election for tax collector in
12 the joint tax collection district.

13 (d) An ordinance adopted by the governing body of a taxing
14 district under this section shall specify:

15 (1) The conditions of agreement.

16 (2) The duration of the term of the agreement.

17 (3) The purpose and objectives of the agreement, including
18 the powers and scope of authority delegated under the agreement.

19 (e) Court approval shall not be required for taxing
20 districts to enter into an agreement under this section.

21 Section 3. This act shall take effect in 60 days.