

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1590 Session of 2013

INTRODUCED BY SCAVELLO, DUNBAR, PICKETT, PAINTER, CARROLL, HAGGERTY, SCHLOSSBERG, SWANGER, MIRABITO, MENTZER, WATSON, ROCK, JAMES, EVERETT, QUINN, LUCAS, LONGIETTI, CLYMER, STEVENSON AND GINGRICH, JUNE 27, 2013

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, JUNE 27, 2013

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 basic and continuing
 9 education programs for tax collectors; and providing for
 10 criminal history record information.

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

13 Section 1. Section 4.1 of the act of May 25, 1945 (P.L.1050,
 14 No.394), known as the Local Tax Collection Law, amended June 22,
 15 2001 (P.L.377, No.25), July 7, 2006 (P.L.394, No.80) and October
 16 24, 2012 (P.L.1318, No.166), is amended to read:

17 Section 4.1. Basic and Continuing Education Programs for Tax
 18 Collectors.--(a) The department, in consultation with the
 19 Pennsylvania State Tax Collectors' Association, shall adopt and
 20 implement programs of basic training, examination and
 21 qualification of tax collectors and of continuing education to

1 be met by persons qualified as tax collectors as condition for
2 renewal. The department may contract with a third party to
3 provide the basic training, examination, qualification and
4 continuing education.

5 (a.1) (1) The basic training program shall include, but not
6 be limited to, the following courses:

7 (i) Procedures for collecting taxes.

8 (ii) This act and other statutes related to the imposition
9 and collection of taxes.

10 (iii) Auditing.

11 (iv) Accounting.

12 (v) Ethics.

13 (vi) Computerization.

14 (vii) Recent court decisions affecting the imposition and
15 collection of taxes.

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

19 (3) (i) [An] After successfully completing the basic
20 training program, an individual shall [have the option to] sit
21 for [any] the qualification examination relating to the basic
22 [education] training program.

23 (ii) No individual shall obtain qualification unless that
24 individual has passed a basic qualification examination.

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

27 (a.2) The department shall:

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

1 of issuance but may be renewed for subsequent consecutive years
2 upon the completion of mandatory continuing education in
3 accordance with subsection (b).

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

7 (3) Provide once each year a list of all qualified tax
8 collectors on the department's World Wide Web site.

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

14 (5) Develop, implement and maintain an online training and
15 testing program as an alternative option for individuals in lieu
16 of in-classroom instruction and testing. The department may
17 provide the training via compact disc. The testing shall be
18 conducted in an online or a classroom setting. Nothing in this
19 clause shall preclude the department from contracting with a
20 third party to develop, implement or maintain the online
21 training or testing program or to develop, produce or distribute
22 the training compact disc.

23 (a.3) It shall be unlawful on or after the effective date of
24 this subsection for any individual to hold himself out as being
25 qualified in training under this section unless the individual
26 holds a current, valid certificate.

27 [(a.4) Nothing in this section shall prevent any individual
28 from participating in the department's basic training program
29 and obtaining qualification.]

30 (a.5) (1) Before taking the oath of office, an individual

1 elected to the office of tax collector shall complete the basic
2 training program provided by the department and pass the basic
3 qualification examination in accordance with this section. Upon
4 successful completion of the basic qualification examination,
5 the individual shall provide a copy of his qualified tax
6 collector certificate to the municipal secretary or clerk of the
7 political subdivision for which the individual has been elected.

8 (2) It shall be a qualification of office for an individual
9 elected to the office of tax collector to become a qualified tax
10 collector before taking the oath of office for the office of tax
11 collector. No individual shall become a tax collector if the
12 individual is not a qualified tax collector on the date he is
13 scheduled to take the oath of office as prescribed by law. If an
14 individual is not a qualified tax collector on the date he is
15 scheduled to take the oath, the office of tax collector shall be
16 deemed vacant.

17 (3) Nothing in this section shall preclude an individual
18 from retaking the qualification examination if the individual
19 failed the qualification examination on a prior attempt.

20 (b) Each qualified tax collector shall be required to obtain
21 six hours of mandatory continuing education during each year of
22 his term of office.

23 (c) The topics for continuing education shall include, but
24 not be limited to, the following:

25 (1) Accounting.

26 (2) Auditing.

27 (3) Computerization.

28 (4) Ethics.

29 (5) Procedures for collecting taxes.

30 (6) Recent court decisions affecting the imposition and

1 collection of taxes.

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

4 (d) The department shall inform qualified tax collectors of
5 the continuing education requirement upon issuance of
6 certificates.

7 (e) Renewal of qualification shall be on an annual basis
8 upon completion of continuing education requirements as set
9 forth in this section. The collectors shall bear the cost of the
10 program and qualification unless the political subdivision
11 agrees to pay for the cost in whole or in part. The department
12 shall issue a renewed qualified tax collector certificate to
13 each tax collector upon the tax collector's successful
14 completion of the annual continuing education requirements.

15 (e.1) Within 30 days of the department issuing a renewed
16 qualified tax collector certificate to a tax collector, the tax
17 collector shall provide a copy of the renewed qualified tax
18 collector certificate to the municipal secretary or clerk of the
19 political subdivision for which the tax collector collects
20 taxes. If the tax collector fails to successfully complete the
21 continuing education requirements or provide a copy of the
22 qualified tax collector certificate to the municipal secretary
23 or clerk within 30 days of the department's issuance of the
24 certificate, the tax collector shall cease to be a qualified tax
25 collector and the office of tax collector shall be deemed
26 vacant.

27 (f) A record of all qualified tax collectors shall be kept
28 by the department and shall be open to public inspection and
29 copying upon payment of a nominal fee.

30 (g) This section shall not apply to a person who has served

1 eight or more terms as a tax collector.

2 (h) The following words and phrases when used in this
3 section shall have the meanings given to them in this subsection
4 unless the context clearly indicates otherwise:

5 "Department" shall mean the Department of Community and
6 Economic Development of the Commonwealth.

7 "Qualified tax collector" shall mean a person who holds a
8 current valid certificate of qualification issued by the
9 Department of Community and Economic Development.

10 "Tax collector" shall mean a person duly elected or appointed
11 to collect real property taxes levied by a political
12 subdivision, other than a county, including the following:

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

15 (2) A treasurer of a city of the third class in that
16 person's capacity as tax collector.

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

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

24 Section 4.5. Criminal History Record Information.--(a) An
25 individual filing a nomination petition for the office of tax
26 collector to the county board of elections under the act of June
27 3, 1937 (P.L.1333, No.320), known as the "Pennsylvania Election
28 Code," shall include the following information obtained within
29 one year from filing the petition:

30 (1) In accordance with 18 Pa.C.S. Ch. 91 (relating to

1 criminal history record information), a report of criminal
2 history record information from the Pennsylvania State Police or
3 a statement from the Pennsylvania State Police that their
4 central repository contains no such information relating to that
5 individual. The criminal history record information shall be
6 limited to that which is disseminated under 18 Pa.C.S. §
7 9121(b)(2) (relating to general regulations).

8 (2) If an individual filing a nomination petition who for
9 the two years immediately preceding the filing of the petition
10 has not been a resident of this Commonwealth, the individual
11 shall submit a report of Federal criminal history record
12 information in accordance with the Federal Bureau of
13 Investigation's appropriation under the Departments of State,
14 Justice, and Commerce, the Judiciary, and Related Agencies
15 Appropriation Act, 1973 (Public Law 92-544, 86 Stat. 1109). For
16 the purposes of this clause, the individual shall submit a full
17 set of fingerprints to the Pennsylvania State Police, which
18 shall forward them to the Federal Bureau of Investigation for a
19 national criminal history record check. The information obtained
20 from the criminal history record check shall be used by the
21 county board of elections to determine the individual's
22 eligibility for the office of tax collector. The county board of
23 elections shall maintain confidentiality of the information.

24 (b) The Pennsylvania State Police may charge the individual
25 a fee in accordance with 18 Pa.C.S. § 9161 (relating to duties
26 of the Attorney General) to conduct the criminal record check
27 required under subsection (a)(1). The Pennsylvania State Police
28 may charge a fee of not more than the established charge by the
29 Federal Bureau of Investigation for the criminal history record
30 check required under subsection (a)(2).

1 (c) An individual who fails to meet the applicable
2 requirements under subsection (a) shall not be qualified to hold
3 the office of tax collector.

4 (d) (1) In no case shall the county board of elections allow
5 an individual's name to be placed on the ballot for the office
6 of tax collector if the individual's criminal history record
7 information indicates the individual has been convicted of any
8 of the following:

9 (i) An offense under any of the following:

10 (A) 18 Pa.C.S. Ch. 35 (relating to burglary and other
11 criminal intrusion).

12 (B) 18 Pa.C.S. Ch. 37 (relating to robbery).

13 (C) 18 Pa.C.S. Ch. 39 (relating to theft related offenses).

14 (D) 18 Pa.C.S. Ch. 41 (relating to forgery and fraudulent
15 practices).

16 (E) 18 Pa.C.S. Art. E (relating to offenses against public
17 administration).

18 (F) 18 Pa.C.S. Ch. 76 Subch. B (relating to hacking and
19 similar offenses).

20 (ii) A Federal or out-of-State offense similar in nature to
21 the offenses listed in subclause (i).

22 (2) Nothing in this section shall be construed to effect any
23 provision law from precluding an individual from holding an
24 elected office.

25 (e) No member of a county board of elections shall be held
26 civilly liable for any action directly related to good faith
27 compliance with this section.

28 (f) The Department of Community and Economic Development
29 shall promulgate regulations necessary to carry out this
30 section.

1 (g) As used in this section, the term "tax collector" shall
2 have the same meaning as in section 4.1.

3 Section 3. The amendment or addition of sections 4.1 and 4.5
4 of the act apply to an individual who files a nominating
5 petition for the office of tax collector on or after the
6 effective date of this section.

7 Section 4. All other acts and parts of acts are repealed
8 insofar as they are inconsistent with this act.

9 Section 5. The provisions of this act are severable. If any
10 provision of this act or its application to any person or
11 circumstance is held invalid, the invalidity shall not affect
12 other provisions or applications of this act which can be given
13 effect without the invalid provision or application.

14 Section 6. This act shall take effect in 90 days.