

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, GINGRICH, M. DALEY, COHEN, MURT, DENLINGER AND F. KELLER, JUNE 27, 2013

AS REPORTED FROM COMMITTEE ON LOCAL GOVERNMENT, HOUSE OF REPRESENTATIVES, AS AMENDED, MAY 7, 2014

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

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

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

8 (i) Procedures for collecting taxes.

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

11 (iii) Auditing.

12 (iv) Accounting.

13 (v) Ethics.

14 (vi) Computerization.

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

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

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

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

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

28 (a.2) The department shall:

29 (1) Make certain a qualified tax collector certificate is  
30 issued to an individual who passes the basic qualification

1 examination. The certificate shall expire one year from the date  
2 of issuance but may be renewed for subsequent consecutive years  
3 upon the completion of mandatory continuing education in  
4 accordance with subsection (b).

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

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

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

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

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

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

1     (a.5) (1) ~~Before~~ EXCEPT AS PROVIDED IN CLAUSE (3), BEFORE <--  
2     taking the oath of office, an individual elected to the office  
3     of tax collector shall complete the basic training program  
4     provided by the department and pass the basic qualification  
5     examination in accordance with this section. Upon successful  
6     completion of the basic qualification examination, the  
7     individual shall provide a copy of his qualified tax collector  
8     certificate to the municipal secretary or clerk of the political  
9     subdivision for which the individual has been elected.

10     (2) ~~It~~ EXCEPT AS PROVIDED IN CLAUSE (3), IT shall be a <--  
11     qualification of office for an individual elected to the office  
12     of tax collector to become a qualified tax collector before  
13     taking the oath of office for the office of tax collector. No  
14     individual shall become a tax collector if the individual is not  
15     a qualified tax collector on the date he is scheduled to take  
16     the oath of office as prescribed by law. If an individual is not  
17     a qualified tax collector on the date he is scheduled to take  
18     the oath, the office of tax collector shall be deemed vacant.

19     (3) (I) IF AN INDIVIDUAL IS APPOINTED TO FILL A VACANCY IN <--  
20     THE OFFICE OF TAX COLLECTOR, THE INDIVIDUAL SHALL HAVE SIXTY  
21     DAYS TO BECOME A QUALIFIED TAX COLLECTOR. IF THE APPOINTEE FAILS  
22     TO BECOME A QUALIFIED TAX COLLECTOR WITHIN THE TIME REQUIRED,  
23     THE OFFICE SHALL BE DEEMED VACANT.

24     (II) NOTWITHSTANDING SUBCLAUSE (I), AND IF THERE IS LESS  
25     THAN ONE YEAR REMAINING IN THE TERM OF THE OFFICE OF TAX  
26     COLLECTOR WHEN A VACANCY OCCURS IN THE OFFICE, THE INDIVIDUAL  
27     APPOINTED AS TAX COLLECTOR IS NOT REQUIRED TO BECOME A QUALIFIED  
28     TAX COLLECTOR.

29     (4) A TAX COLLECTOR SUBJECT TO CLAUSE (3) (II) THAT SEEKS  
30     REELECTION TO THE OFFICE OF TAX COLLECTOR FOR A SUBSEQUENT TERM

1 MUST BECOME A QUALIFIED TAX COLLECTOR.

2 (5) Nothing in this section shall preclude an individual  
3 from retaking the qualification examination PRIOR TO TAKING THE <--  
4 OATH OF OFFICE FOR THE OFFICE OF TAX COLLECTOR if the individual  
5 failed the qualification examination on a prior attempt.

6 (A.6) THIS SECTION SHALL NOT PRECLUDE FILLING A VACANCY IN <--  
7 THE OFFICE OF TAX COLLECTOR BY:

8 (1) A MUNICIPALITY ENTERING INTO AN AGREEMENT WITH THE  
9 COUNTY COMMISSIONERS UNDER SECTION 4.4 FOR THE COUNTY TREASURER  
10 TO COLLECT THE TAXES LEVIED BY THE MUNICIPALITY.

11 (2) A TAXING DISTRICT FORMING A JOINT TAX COLLECTION  
12 DISTRICT IN ACCORDANCE WITH SECTION 4.2.

13 (3) ANY OTHER METHOD OF FILLING A VACANCY IN THE OFFICE OF  
14 TAX COLLECTOR PROVIDED BY LAW.

15 (A.7) FOR THE PURPOSES OF THIS SECTION, A COUNTY TREASURER  
16 THAT COLLECTS TAXES FOR A MUNICIPALITY IN ACCORDANCE WITH AN  
17 AGREEMENT UNDER SECTION 4.4 SHALL NOT BE CONSIDERED A TAX  
18 COLLECTOR UNDER SUBSECTION (H).

19 (A.8) (1) A TAX COLLECTOR IN OFFICE ON THE EFFECTIVE DATE  
20 OF THIS SUBSECTION SHALL BE CONSIDERED A QUALIFIED TAX COLLECTOR  
21 UNDER THIS SECTION AND ISSUED A QUALIFIED TAX COLLECTOR  
22 CERTIFICATE BY THE DEPARTMENT AND ADDED TO THE LIST OF QUALIFIED  
23 TAX COLLECTORS.

24 (2) A TAX COLLECTOR SUBJECT TO CLAUSE (1) WHO IS NOT  
25 REELECTED FOR THE OFFICE OF TAX COLLECTOR FOR THE TERM  
26 IMMEDIATELY SUBSEQUENT TO THE CURRENT TERM, BUT IS REELECTED FOR  
27 THE OFFICE OF TAX COLLECTOR FOR A LATER TERM, SHALL BE SUBJECT  
28 TO THE REQUIREMENTS OF THIS SECTION.

29 (b) Each qualified tax collector shall be required to obtain  
30 six hours of mandatory continuing education during each year of

1 his term of office.

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

4 (1) Accounting.

5 (2) Auditing.

6 (3) Computerization.

7 (4) Ethics.

8 (5) Procedures for collecting taxes.

9 (6) Recent court decisions affecting the imposition and  
10 collection of taxes.

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

13 (d) The department shall inform qualified tax collectors of  
14 the continuing education requirement upon issuance of  
15 certificates.

16 (e) (1) Renewal of qualification shall be on an annual <--  
17 basis upon completion of continuing education requirements as  
18 set forth in this section. The collectors shall bear the cost of  
19 the program and qualification unless the political subdivision  
20 ~~agrees to pay for the cost in whole or in part. The department~~ <--  
21 AGREES TO PAY FOR THE COST IN WHOLE OR IN PART. <--

22 (2) THE DEPARTMENT shall issue a renewed qualified tax  
23 collector certificate to each tax collector upon the tax  
24 collector's successful completion of the annual continuing  
25 education requirements.

26 (e.1) Within 30 THIRTY days of the department issuing a <--  
27 renewed qualified tax collector certificate to a tax collector,  
28 the tax collector shall provide a copy of the renewed qualified  
29 tax collector certificate to the municipal secretary or clerk of  
30 the political subdivision for which the tax collector collects <--

1 ~~taxes. If WAS ELECTED.~~ <--  
2 (E.2) COMPLETION OF THE REQUIREMENTS IN SUBSECTION (E.1) IS  
3 CONSIDERED A QUALIFICATION OF OFFICE AND IF the tax collector  
4 fails to successfully complete the continuing education  
5 requirements or provide a copy of the qualified tax collector  
6 certificate to the municipal secretary or clerk within 30 THIRTY <--  
7 days of the department's issuance of the certificate, the tax <--  
8 collector shall cease to be a qualified tax collector and the  
9 office of tax collector shall be deemed vacant. THE TAX <--  
10 COLLECTOR SHALL BE DEEMED INELIGIBLE TO BE PLACED ON THE BALLOT  
11 FOR THE OFFICE OF TAX COLLECTOR AT THE END OF THE TAX  
12 COLLECTOR'S CURRENT TERM OF OFFICE.

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

16 [(g) This section shall not apply to a person who has served <--  
17 eight or more terms as a tax collector.] <--

18 (G.1) THE DEPARTMENT SHALL BEAR THE COSTS OF SUBSECTIONS  
19 (A.2) (5), (A.8) (1) AND (E) (2) AND THEIR REQUIREMENTS. THE  
20 GOVERNOR SHALL ANNUALLY ALLOCATE TO THE DEPARTMENT AS MUCH MONEY  
21 FROM THE GENERAL FUND AS NECESSARY TO COVER THE COSTS INCURRED  
22 BY THE DEPARTMENT IN CARRYING OUT THE CERTIFICATION AND TRAINING  
23 PROGRAM.

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

27 "Department" shall mean the Department of Community and  
28 Economic Development of the Commonwealth.

29 "Qualified tax collector" shall mean a person who holds a  
30 current valid certificate of qualification issued by the

1 Department of Community and Economic Development.

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

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

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

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

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

16 Section 4.5. Criminal History Record Information.--(a) An  
17 individual filing a nomination petition for the office of tax  
18 collector to the county board of elections under the act of June  
19 3, 1937 (P.L.1333, No.320), known as the "Pennsylvania Election  
20 Code," shall include the following information obtained within  
21 one year ~~from~~ PRIOR TO filing the petition: <--

22 (1) In accordance with 18 Pa.C.S. Ch. 91 (relating to  
23 criminal history record information), a report of criminal  
24 history record information from the Pennsylvania State Police ~~or~~ <--  
25 a statement from the Pennsylvania State Police that their  
26 central repository contains no such information relating to that  
27 individual. The DISSEMINATION OF criminal history record <--  
28 information TO AN INDIVIDUAL FILING A NOMINATION PETITION FOR <--  
29 THE OFFICE OF TAX COLLECTOR shall be limited to that which is <--  
30 disseminated under GOVERNED BY 18 Pa.C.S. § 9121(b)(2) (relating <--



1 to general regulations).

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

18 (A.1) AN INDIVIDUAL WHOSE NAME DID NOT APPEAR ON THE BALLOT <--  
19 BUT HAS RECEIVED SUFFICIENT VOTES UNDER SECTION 1405 OF THE  
20 "PENNSYLVANIA ELECTION CODE" TO BE ISSUED A CERTIFICATE OF  
21 ELECTION BY THE COUNTY BOARD OF ELECTIONS AS THE SUCCESSFUL  
22 CANDIDATE FOR THE OFFICE OF TAX COLLECTOR SHALL, WITHIN THIRTY  
23 DAYS OF THE CERTIFICATION, PROVIDE TO THE COUNTY BOARD OF  
24 ELECTIONS THE FOLLOWING INFORMATION OBTAINED WITHIN ONE YEAR  
25 PRIOR TO CERTIFICATION BY THE COUNTY BOARD OF ELECTIONS:

26 (1) IN ACCORDANCE WITH 18 PA.C.S. CH. 91, A REPORT OF  
27 CRIMINAL HISTORY RECORD INFORMATION FROM THE PENNSYLVANIA STATE  
28 POLICE. THE DISSEMINATION OF CRIMINAL HISTORY RECORD INFORMATION  
29 TO AN INDIVIDUAL CERTIFIED BY THE COUNTY BOARD OF ELECTIONS FOR  
30 THE OFFICE OF TAX COLLECTOR SHALL BE GOVERNED BY 18 PA.C.S. §

1 9121(B)(2).

2 (2) IF AN INDIVIDUAL WHO FOR THE TWO YEARS IMMEDIATELY  
3 PRECEDING CERTIFICATION BY THE COUNTY BOARD OF ELECTIONS FOR THE  
4 OFFICE OF TAX COLLECTOR HAS NOT BEEN A RESIDENT OF THIS  
5 COMMONWEALTH, THE INDIVIDUAL SHALL SUBMIT A REPORT OF FEDERAL  
6 CRIMINAL HISTORY RECORD INFORMATION IN ACCORDANCE WITH THE  
7 FEDERAL BUREAU OF INVESTIGATION'S APPROPRIATION UNDER THE  
8 DEPARTMENTS OF STATE, JUSTICE, AND COMMERCE, THE JUDICIARY, AND  
9 RELATED AGENCIES APPROPRIATION ACT, 1973. FOR THE PURPOSES OF  
10 THIS CLAUSE, THE INDIVIDUAL SHALL SUBMIT A FULL SET OF  
11 FINGERPRINTS TO THE PENNSYLVANIA STATE POLICE, WHICH SHALL  
12 FORWARD THEM TO THE FEDERAL BUREAU OF INVESTIGATION FOR A  
13 NATIONAL CRIMINAL HISTORY RECORD CHECK.

14 (B) THE CRIMINAL HISTORY RECORD INFORMATION RECEIVED BY THE  
15 COUNTY BOARD OF ELECTIONS SHALL BE CONSIDERED A PART OF THE  
16 NOMINATION PETITION IN ACCORDANCE WITH SECTION 308 OF THE  
17 "PENNSYLVANIA ELECTION CODE." A SOCIAL SECURITY NUMBER OR OTHER  
18 PERSONAL IDENTIFICATION INFORMATION UNDER SECTION 708(B)(6)(I)  
19 OF THE ACT OF FEBRUARY 14, 2008 (P.L.6, NO.3), KNOWN AS THE  
20 "RIGHT-TO-KNOW LAW," MAY BE REDACTED FROM THE CRIMINAL HISTORY  
21 RECORD INFORMATION.

22 ~~(b)~~ (C) The Pennsylvania State Police may charge the <--  
23 individual a fee in accordance with 18 Pa.C.S. § 9161 (relating  
24 to duties of the Attorney General) to conduct the criminal  
25 record check required under ~~subsection~~ SUBSECTIONS (a)(1) AND <--  
26 (A.1)(1). The Pennsylvania State Police may charge a fee of not  
27 more than the established charge by the Federal Bureau of  
28 Investigation AND ASSOCIATED PROCESSING FEES UNDER THE CURRENT <--  
29 STATE CONTRACT for the criminal history record check required  
30 under ~~subsection~~ SUBSECTIONS (a)(2) AND (A.1)(1). <--

1 ~~(e)~~ (D) An individual who fails to meet the applicable <--  
2 requirements under ~~subsection~~ SUBSECTIONS (a) AND (A.1) shall <--  
3 not be qualified to hold the office of tax collector.

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

10 ~~(i)~~ (1) An offense under any of the following: <--

11 ~~(A)~~ (I) 18 Pa.C.S. Ch. 35 (relating to burglary and other <--  
12 criminal intrusion).

13 ~~(B)~~ (II) 18 Pa.C.S. Ch. 37 (relating to robbery). <--

14 ~~(C)~~ (III) 18 Pa.C.S. Ch. 39 (relating to theft and related <--  
15 offenses).

16 ~~(D)~~ (IV) 18 Pa.C.S. Ch. 41 (relating to forgery and <--  
17 fraudulent practices).

18 ~~(E)~~ (V) 18 Pa.C.S. PT. II Art. E (relating to offenses <--  
19 against public administration).

20 ~~(F)~~ (VI) 18 Pa.C.S. Ch. 76 Subch. B (relating to hacking and <--  
21 similar offenses).

22 ~~(ii)~~ (2) A Federal or out-of-State offense similar in nature <--  
23 to the offenses listed in clause (1).

24 ~~(2)~~ Nothing in this section shall be construed to effect any <--  
25 provision law from precluding an individual from holding an  
26 elected office.

27 (F) AN OBJECTION TO THE NOMINATION PETITION BASED ON THE <--  
28 CONDITIONS OUTLINED IN SUBSECTION (E) MAY BE FILED IN ACCORDANCE  
29 WITH SECTION 977 OF THE "PENNSYLVANIA ELECTION CODE."

30 ~~(e)~~ (G) No member of a county board of elections shall be <--

1 held civilly liable for any action directly related to good  
2 faith compliance with this section.

3 ~~(f) The Department of Community and Economic Development~~ <--  
4 ~~shall promulgate regulations necessary to carry out this~~  
5 ~~section.~~

6 ~~(g)~~ (H) As used in this section, the term "tax collector" <--  
7 shall have the same meaning as in section 4.1.

8 ~~Section 3. The amendment or addition of sections 4.1 and 4.5~~ <--  
9 ~~of the act apply to an individual who files a nominating~~  
10 ~~petition for the office of tax collector on or after the~~  
11 ~~effective date of this section.~~

12 ~~Section 4 3.~~ All other acts and parts of acts are repealed <--  
13 insofar as they are inconsistent with this act.

14 ~~Section 5 4.~~ The provisions of this act are severable. If <--  
15 any provision of this act or its application to any person or  
16 circumstance is held invalid, the invalidity shall not affect  
17 other provisions or applications of this act which can be given  
18 effect without the invalid provision or application.

19 ~~Section 6 5.~~ This act shall take effect in ~~90 days~~ ONE YEAR. <--