

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, F. KELLER, BIZZARRO, ENGLISH AND KORTZ, JUNE 27, 2013

SENATOR EICHELBERGER, LOCAL GOVERNMENT, IN SENATE, AS AMENDED, JUNE 27, 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; providing for criminal
10 history record information and for payment of taxes; and
11 further providing for notice of taxes- AND FOR DEPUTY TAX <--
12 COLLECTORS.

13 The General Assembly of the Commonwealth of Pennsylvania
14 hereby enacts as follows:

15 Section 1. Section 4.1 of the act of May 25, 1945 (P.L.1050,
16 No.394), known as the Local Tax Collection Law, amended June 22,
17 2001 (P.L.377, No.25), July 7, 2006 (P.L.394, No.80) and October
18 24, 2012 (P.L.1318, No.166), is amended to read:

19 Section 4.1. Basic and Continuing Education Programs for Tax
20 Collectors.--(a) The department, in consultation with the

1 Pennsylvania State Tax Collectors' Association, shall adopt and  
2 implement programs of basic training, examination and  
3 qualification of tax collectors and of continuing education to  
4 be met by persons qualified as tax collectors as condition for  
5 renewal. The department may contract with a third party to  
6 provide the basic training, examination, qualification and  
7 continuing education.

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

10 (i) Procedures for collecting taxes.

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

13 (iii) Auditing.

14 (iv) Accounting.

15 (v) Ethics.

16 (vi) Computerization.

17 (vii) Recent court decisions affecting the imposition and  
18 collection of taxes.

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

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

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

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

30 (a.2) The department shall:

1 (1) Make certain a qualified tax collector certificate is  
2 issued to an individual who passes the basic qualification  
3 examination. The certificate shall expire one year from the date  
4 of issuance but may be renewed for subsequent consecutive years  
5 upon the completion of mandatory continuing education in  
6 accordance with subsection (b).

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

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

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

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

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

30 [(a.4) Nothing in this section shall prevent any individual

1 from participating in the department's basic training program  
2 and obtaining qualification.]

3 (a.5) (1) Except as provided in clause (3), before taking  
4 the oath of office, an individual elected to the office of tax  
5 collector shall complete the basic training program provided by  
6 the department and pass the basic qualification examination in  
7 accordance with this section. Upon successful completion of the  
8 basic qualification examination, the individual shall provide a  
9 copy of his qualified tax collector certificate to the municipal  
10 secretary or clerk of the political subdivision for which the  
11 individual has been elected.

12 (2) Except as provided in clause (3), it shall be a  
13 qualification of office for an individual elected to the office  
14 of tax collector to become a qualified tax collector before  
15 taking the oath of office for the office of tax collector. No  
16 individual shall become a tax collector if the individual is not  
17 a qualified tax collector on the date he is scheduled to take  
18 the oath of office as prescribed by law. If an individual is not  
19 a qualified tax collector on the date he is scheduled to take  
20 the oath, the office of tax collector shall be deemed vacant.

21 (3) (i) If an individual is appointed to fill a vacancy in  
22 the office of tax collector, the individual shall have sixty  
23 days to become a qualified tax collector. If the appointee fails  
24 to become a qualified tax collector within the time required,  
25 the office shall be deemed vacant.

26 (ii) Notwithstanding subclause (i), and if there is less  
27 than one year remaining in the term of the office of tax  
28 collector when a vacancy occurs in the office, the individual  
29 appointed as tax collector is not required to become a qualified  
30 tax collector.

1 (4) A tax collector subject to clause (3)(ii) that seeks  
2 reelection to the office of tax collector for a subsequent term  
3 must become a qualified tax collector.

4 (5) Nothing in this section shall preclude an individual  
5 from retaking the qualification examination prior to taking the  
6 oath of office for the office of tax collector if the individual  
7 failed the qualification examination on a prior attempt.

8 (a.6) This section shall not preclude filling a vacancy in  
9 the office of tax collector by:

10 (1) A municipality entering into an agreement with the  
11 county commissioners under section 4.4 for the county treasurer  
12 to collect the taxes levied by the municipality.

13 (2) A taxing district forming a joint tax collection  
14 district in accordance with section 4.2.

15 (3) Any other method of filling a vacancy in the office of  
16 tax collector provided by law.

17 (a.7) For the purposes of this section, a county treasurer  
18 that collects taxes for a municipality in accordance with an  
19 agreement under section 4.4 shall not be considered a tax  
20 collector under subsection (h).

21 (a.8) (1) A tax collector in office on the effective date  
22 of this subsection shall be considered a qualified tax collector  
23 under this section and issued a qualified tax collector  
24 certificate by the department and added to the list of qualified  
25 tax collectors.

26 (2) A tax collector subject to clause (1) who is not  
27 reelected for the office of tax collector for the term  
28 immediately subsequent to the current term, but is reelected for  
29 the office of tax collector for a later term, shall be subject  
30 to the requirements of this section.

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

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

6 (1) Accounting.

7 (2) Auditing.

8 (3) Computerization.

9 (4) Ethics.

10 (5) Procedures for collecting taxes.

11 (6) Recent court decisions affecting the imposition and  
12 collection of taxes.

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

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

18 (e) (1) Renewal of qualification shall be on an annual  
19 basis upon completion of continuing education requirements as  
20 set forth in this section. The collectors shall bear the cost of  
21 the program and qualification unless the political subdivision  
22 agrees to pay for the cost in whole or in part.

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

27 (e.1) Within thirty days of the department issuing a renewed  
28 qualified tax collector certificate to a tax collector, the tax  
29 collector shall provide a copy of the renewed qualified tax  
30 collector certificate to the municipal secretary or clerk of the

1 political subdivision for which the tax collector 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 thirty  
7 days of the department's issuance of the certificate, the tax  
8 collector shall be deemed ineligible to be placed on the ballot  
9 for the office of tax collector at the end of the tax  
10 collector's current term of office.

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

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

16 (g.1) The department shall bear the costs of subsections  
17 (a.2) (5), (a.8) (1) and (e) (2) and their requirements. The  
18 Governor shall annually allocate to the department as much money  
19 from the General Fund as necessary to cover the costs incurred  
20 by the department in carrying out the certification and training  
21 program.

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

25 "Department" shall mean the Department of Community and  
26 Economic Development of the Commonwealth.

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

30 "Tax collector" shall mean a person duly elected or appointed

1 to collect real property taxes levied by a political  
2 subdivision, other than a county, including the following:

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

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

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

13 Section 2. The act is amended by adding sections to read:

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

20 (1) In accordance with 18 Pa.C.S. Ch. 91 (relating to  
21 criminal history record information), a report of criminal  
22 history record information from the Pennsylvania State Police.  
23 The dissemination of criminal history record information to an  
24 individual filing a nomination petition for the office of tax  
25 collector shall be governed by 18 Pa.C.S. § 9121(b)(2) (relating  
26 to general regulations).

27 (2) If an individual filing a nomination petition who for  
28 the two years immediately preceding the filing of the petition  
29 has not been a resident of this Commonwealth, the individual  
30 shall submit a report of Federal criminal history record



1 information obtained pursuant to 28 CFR Part 16, Subpart C  
2 (relating to production of FBI identification records in  
3 response to written requests by subjects thereof).

4 (a.1) An individual whose name did not appear on the ballot  
5 but has received sufficient votes under section 1405 of the  
6 "Pennsylvania Election Code" to be issued a certificate of  
7 election by the county board of elections as the successful  
8 candidate for the office of tax collector shall, within thirty  
9 days of the certification, provide to the county board of  
10 elections the following information obtained within one year  
11 prior to certification by the county board of elections:

12 (1) In accordance with 18 Pa.C.S. Ch. 91, a report of  
13 criminal history record information from the Pennsylvania State  
14 Police. The dissemination of criminal history record information  
15 to an individual certified by the county board of elections for  
16 the office of tax collector shall be governed by 18 Pa.C.S. §  
17 9121(b)(2).

18 (2) If an individual who for the two years immediately  
19 preceding certification by the county board of elections for the  
20 office of tax collector has not been a resident of this  
21 Commonwealth, the individual shall submit a report of Federal  
22 criminal history record information obtained pursuant to 28 CFR  
23 Part 16, Subpart C.

24 (b) The criminal history record information received by the  
25 county board of elections shall be considered a part of the  
26 nomination petition in accordance with section 308 of the  
27 "Pennsylvania Election Code." A Social Security number or other  
28 personal identification information under section 708(b)(6)(i)  
29 of the act of February 14, 2008 (P.L.6, No.3), known as the  
30 "Right-to-Know Law," may be redacted from the criminal history

1 record information.

2 (c) The Pennsylvania State Police may charge the individual  
3 a fee in accordance with 18 Pa.C.S. § 9161 (relating to duties  
4 of the Attorney General) to conduct the criminal record check  
5 required under subsections (a)(1) and (a.1)(1). The Pennsylvania  
6 State Police may charge a fee of not more than the established  
7 charge by the Federal Bureau of Investigation and associated  
8 processing fees under the current State contract for the  
9 criminal history record check required under subsections (a)(2)  
10 and (a.1)(1).

11 (d) An individual who fails to meet the applicable  
12 requirements under subsections (a) and (a.1) shall not be  
13 qualified to hold the office of tax collector.

14 (e) In no case shall an individual submit a nomination  
15 petition for the office of tax collector if the individual's  
16 criminal history record information indicates the individual has  
17 been convicted of any of the following:

18 (1) An offense under any of the following:

19 (i) 18 Pa.C.S. Ch. 35 (relating to burglary and other  
20 criminal intrusion).

21 (ii) 18 Pa.C.S. Ch. 37 (relating to robbery).

22 (iii) 18 Pa.C.S. Ch. 39 (relating to theft and related  
23 offenses).

24 (iv) 18 Pa.C.S. Ch. 41 (relating to forgery and fraudulent  
25 practices).

26 (v) 18 Pa.C.S. Pt. II Art. E (relating to offenses against  
27 public administration).

28 (vi) 18 Pa.C.S. Ch. 76 Subch. B (relating to hacking and  
29 similar offenses).

30 (2) A Federal or out-of-State offense similar in nature to

1 the offenses listed in clause (1).

2 (f) An objection to the nomination petition based on the  
3 conditions outlined in subsection (e) may be filed in accordance  
4 with section 977 of the "Pennsylvania Election Code."

5 (g) No member of a county board of elections shall be held  
6 civilly liable for any action directly related to good faith  
7 compliance with this section.

8 (h) As used in this section, the term "tax collector" shall  
9 have the same meaning as in section 4.1.

10 Section 5.2. Payment of taxes.

11 No payment of taxes shall be payable to an account that is in  
12 or includes an individual's name but may be payable to an  
13 account that includes the name of an office, title or position.

14 Section 3. Section 6 of the act, amended June 26, 1995  
15 (P.L.61, No.11), is amended to read:

16 Section 6. Notices of Taxes.--When any duplicate of taxes  
17 assessed is issued and delivered by any taxing district to the  
18 tax collector, he shall within thirty days after receiving the  
19 tax duplicate, unless such time shall be extended by the taxing  
20 district, notify every taxable whose name appears on such  
21 duplicate: Provided, however, That a tax notice shall be sent to  
22 every taxable whose name appears on the duplicate not later than  
23 the first day of July following receipt of the tax duplicate, or  
24 not later than fifteen days after the duplicate of taxes  
25 assessed is issued and delivered by the taxing district to the  
26 tax collector if such delivery is after the sixteenth day of  
27 June: And provided further, That municipalities that have  
28 adopted a home rule charter under the act of April 13, 1972  
29 (P.L.184, No.62), known as the "Home Rule Charter and Optional  
30 Plans Law," may establish a different date for the sending of

1 tax notices to taxables. Such notice shall contain--(1) the date  
2 of the tax notice; (2) the rate or rates of taxation; (3) the  
3 valuation and identification of the real property of such  
4 taxpayer; (4) the occupation valuation of such taxpayer, if any;  
5 (5) the several amounts of real and personal property and  
6 personal taxes for which said taxpayer is liable for the current  
7 year; (6) the total amount of said taxes; (7) a statement that  
8 such taxes are due and payable; [and] (8) a request for payment  
9 thereof; and (9) an example of the wording to whom the payment  
10 must be made as provided for in section 5.2. A separate notice  
11 shall be issued for each parcel of real property of a taxable.  
12 Personal property and personal taxes may be included on any one  
13 of such tax notices. Such notice shall further designate a place  
14 and time where the taxes shall be paid and state the time during  
15 which an abatement of tax will be allowed, when full amount of  
16 tax will be collected, and when an additional percentage will be  
17 added as a penalty. Such notice shall be mailed or delivered to  
18 the last known post office address of each of said taxables. Any  
19 such notice may include information as to taxes levied by two or  
20 more taxing districts.

21 The Department of Community [Affairs] AND ECONOMIC <--  
22 DEVELOPMENT shall prepare a uniform form of tax notice and  
23 supply specimen copies thereof to the county commissioners of  
24 the several counties for distribution to tax collectors.

25 SECTION 4. SECTION 22 OF THE ACT IS AMENDED TO READ: <--

26 SECTION 22. DEPUTY TAX COLLECTORS.--(A) A TAX COLLECTOR  
27 MAY, WITH THE APPROVAL OF A TAXING DISTRICT AND HIS SURETY,  
28 DEPUTIZE IN WRITING ONE OR MORE DEPUTY TAX COLLECTORS, WHO, WHEN  
29 SO DEPUTIZED, SHALL BE AUTHORIZED TO RECEIVE AND COLLECT ANY OR  
30 ALL OF THE TAXES IN LIKE MANNER AND WITH LIKE AUTHORITY AS THE

1 TAX COLLECTOR APPOINTING THEM. ANY TAX COLLECTOR, APPOINTING ANY  
2 DEPUTY COLLECTOR, SHALL BE RESPONSIBLE FOR AND ACCOUNT TO THE  
3 TAXING DISTRICT FOR ALL TAXES RECEIVED OR COLLECTED BY HIS  
4 DEPUTY.

5 (B) AT A MINIMUM, A TAX COLLECTOR SHALL, WITH THE APPROVAL  
6 OF A TAXING DISTRICT AND THE TAX COLLECTOR'S SURETY, APPOINT A  
7 DEPUTY TAX COLLECTOR WHO SHALL COLLECT AND SETTLE TAXES DURING  
8 ANY INCAPACITATION OF THE TAX COLLECTOR. THE DEPUTY TAX  
9 COLLECTOR SHALL COLLECT AND SETTLE TAXES FOR THE DURATION OF THE  
10 TAX COLLECTOR'S INCAPACITATION, UNLESS THE TAXING DISTRICT  
11 DETERMINES ACTION UNDER SECTION 4.2 OR 4.4 IS NECESSARY. AS USED  
12 IN THIS SUBSECTION, THE TERM "INCAPACITATION" SHALL MEAN  
13 TEMPORARILY OR PERMANENTLY IMPAIRED BY REASON OF PHYSICAL  
14 ILLNESS, PHYSICAL DISABILITY, MENTAL ILLNESS, MENTAL DEFICIENCY  
15 OR OTHER CAUSE TO THE EXTENT THAT THE PERSON LACKS SUFFICIENT  
16 UNDERSTANDING OR CAPACITY TO MAKE OR COMMUNICATE RESPONSIBLE  
17 DECISIONS CONCERNING THE COLLECTION AND SETTLEMENT OF TAXES.

18 Section 4 5. All other acts and parts of acts are repealed <--  
19 insofar as they are inconsistent with this act.

20 Section 5 6. The provisions of this act are severable. If <--  
21 any provision of this act or its application to any person or  
22 circumstance is held invalid, the invalidity shall not affect  
23 other provisions or applications of this act which can be given  
24 effect without the invalid provision or application.

25 ~~Section 6. This act shall take effect in one year.~~ <--

26 SECTION 7. THIS ACT SHALL TAKE EFFECT AS FOLLOWS: <--

27 (1) THE FOLLOWING SHALL TAKE EFFECT IMMEDIATELY:

28 (I) THE AMENDMENT OF SECTION 22 OF THE ACT.

29 (II) THIS SECTION.

30 (2) THE REMAINDER OF THIS ACT SHALL TAKE EFFECT IN ONE

1 YEAR.