

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2166 Session of 2014

INTRODUCED BY SACCONI, O'NEILL, LAWRENCE, MILLARD, KOTIK,
GODSHALL, MENTZER, MURT, COX, COHEN AND DeLUCA, APRIL 8, 2014

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, APRIL 8, 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 tax collection records.

9 The General Assembly of the Commonwealth of Pennsylvania
10 hereby enacts as follows:

11 Section 1. Section 4.3 of the act of May 25, 1945 (P.L.1050,
12 No.394), known as the Local Tax Collection Law, added July 7,
13 2006 (P.L.374, No.80), is amended to read:

14 Section 4.3. Tax Collection Records.--(a) A tax collector
15 during the time that he or she holds the office of tax collector
16 shall maintain and have legal custody of tax collection records
17 that are not in the custody of a taxing district.

18 (b) Nothing in this section shall prevent a person who
19 formerly held the office of tax collector from maintaining
20 copies of tax collection records that may be necessary for
21 purposes of any subsequent audit, tax certification or other

1 required service or for defending against claims for liability
2 that may be made against the former tax collector. Unless a
3 court, upon a rule to show cause, shall extend the time, copies
4 of tax collection records shall not be retained by a person who
5 formerly held the office of tax collector or his representative
6 for more than five years from the completion of the final audit
7 for the last year in which the person who formerly held the
8 office of tax collector was responsible for the collection of
9 taxes. All copies of tax collection records held by the former
10 tax collector or his representative shall be returned to the
11 taxing district within the time period provided in this
12 subsection.

13 (c) This section shall not be construed to do any of the
14 following:

15 (1) Make a tax collector an "agency" or authorize requests
16 of the tax collector for records pursuant to the act of June 21,
17 1957 (P.L.390, No.212), referred to as the Right-to-Know Law.

18 (2) Alter or amend any law concerning the confidentiality of
19 tax collection records.

20 (d) The following apply:

21 (1) No person who formerly held the office of tax collector
22 shall intentionally and unlawfully deny legal custody or
23 otherwise impair the availability of tax collection records by
24 refusing to transfer possession of the records to a taxing
25 district or its tax collector.

26 (2) Except as provided in subsection (b), no person who
27 formerly held the office of tax collector shall retain
28 possession of the tax collection records for more than thirty
29 days after the newly elected or appointed tax collector takes
30 the oath of office.

1 (3) If a person who formerly held the office of tax
2 collector fails to comply with clause (2), a taxing district or
3 the newly elected or appointed tax collector may bring a civil
4 proceeding against the person who formerly held the office of
5 tax collector to compel the turnover of tax collection records.

6 (e) As used in this section, the term "tax collection
7 records" shall mean records to which access is required by a tax
8 collector in order to carry out the duties under this act and
9 which are among the categories of tax collection records that
10 are to be maintained in conformity with disposition and
11 retention schedules and regulations that are promulgated by the
12 Local Government Records Committee in accordance with 53 Pa.C.S.
13 Ch. 13 Subch. F (relating to records).

14 Section 2. This act shall take effect in 60 days.