

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 985 Session of 2013

INTRODUCED BY VANCE AND WAUGH, JUNE 5, 2013

REFERRED TO LOCAL GOVERNMENT, JUNE 5, 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 bonds of tax collectors,
 9 for joint tax collection district and for collection of
 10 municipal taxes by county treasurer; and providing for
 11 abolishment of the office of tax collector.

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

14 Section 1. Section 4(b) and (f) of the act of May 25, 1945
 15 (P.L.1050, No.394), known as the Local Tax Collection Law,
 16 amended October 24, 2012 (P.L.1318, No.166), are amended to
 17 read:

18 Section 4. Bonds of Tax Collectors.--* * *

19 (b) In boroughs, towns and townships of the first or second
 20 class, the [elected] tax collector shall be the collector of
 21 borough, town or township taxes, as the case may be, and of
 22 county, county institution district, school district and
 23 vocational school district taxes. He shall, before he enters

1 upon the duties of his office, take and subscribe an oath of
2 office and file the same in the office of the clerk of the court
3 of common pleas of the county. He shall enter into one surety
4 bond to the Commonwealth for all taxes to be collected by him,
5 in an amount to be fixed by the court of common pleas of the
6 county, which amount shall never exceed the estimated amount of
7 taxes charged in the duplicates to be delivered to him in one
8 year. Such bond may, at the option of the tax collector, be an
9 annual bond or may cover the full term of office for which the
10 tax collector shall have been elected or appointed. Such bond
11 shall have thereon at least one bonding company, and the
12 sufficiency of the sureties on the bond shall be approved by the
13 court of common pleas at any time prior to the delivery of a tax
14 duplicate to the tax collector. The bond shall be filed in the
15 office of the clerk of the court of common pleas on or before
16 the fifteenth day of March of the year in which the tax
17 collector qualifies for office and annually thereafter, except
18 where the first bond given by the tax collector covers the full
19 term of office for which he was elected or appointed. Should any
20 of the taxing districts be of the opinion, at any time, that the
21 bond given by the tax collector is not sufficient in amount, or
22 as to the surety thereon, the said taxing district may apply to
23 the court by petition to have the tax collector furnish
24 additional bond in the manner provided by this section.
25 Thereupon the tax collector shall furnish such additional bond,
26 if any, as the court of common pleas may prescribe, but not
27 exceeding the limitation as to the amount hereinbefore
28 prescribed: Provided, That where taxes for borough purposes are
29 collected by an appointee of council the bond shall be as may be
30 prescribed by council. The board of commissioners of any county

1 by resolution adopted no later than November 1 of the prior year
2 may authorize and require for the following year the joint
3 bidding by the board of commissioners of bonds for all tax
4 collectors for the county and for boroughs, incorporated towns
5 and townships of the first or second class, and school districts
6 and vocational school districts within the county. The joint
7 bidding of the bonds shall be subject to all provisions of this
8 act not inconsistent with the requirement of joint bidding.

9 * * *

10 (f) In case where a tax collector shall be appointed in a
11 borough, town or township of the first or second class [to fill
12 a vacancy in said office], or where the elected tax collector
13 shall have failed to qualify, or to furnish bond, or where a tax
14 collector shall have failed to settle a duplicate, as provided
15 in section thirty-one of this act, the person appointed in
16 accordance with existing laws, including an individual,
17 corporation or the county treasurer to collect such taxes, shall
18 give bond secured and conditioned as above provided; where a
19 township of the first or second class or a school district shall
20 in such cases exercise its power to appoint a separate tax
21 collector to collect its taxes, such appointee shall give bond
22 secured and conditioned as above provided.

23 * * *

24 Section 2. Section 4.2(a) of the act, added March 22, 2002
25 (P.L.200, No.14), is amended to read:

26 Section 4.2. Joint Tax Collection District.--(a)
27 Notwithstanding any other law to the contrary, where a vacancy
28 exists in the office of tax collector in a taxing district or if
29 the office of tax collector is abolished under section 4.5, the
30 governing body of the taxing district may, by ordinance or

1 resolution, enter into an agreement with the governing body of
2 an adjoining or conveniently located taxing district for the
3 joint collection of taxes under this act. Two or more taxing
4 districts may enter into an agreement under this section.

5 * * *

6 Section 3. Section 4.4(a) and (b) of the act, added December
7 22, 2011 (P.L.550, No.115), is amended to read:

8 Section 4.4. Collection of Municipal Taxes by County

9 Treasurer.--(a) Notwithstanding any law, if, as a result of a
10 vacancy in the office of elected tax collector in a municipality
11 within a county of the third, fourth, fifth, sixth, seventh or
12 eighth class or if the office of tax collector is abolished
13 under section 4.5, the county treasurer has been appointed or
14 directed by the county commissioners to bill and collect all
15 county and county institution district taxes within the
16 municipality under section 1701.1(b.2) of the act of August 9,
17 1955 (P.L.323, No.130), known as "The County Code," the
18 governing body of the municipality and the county commissioners
19 may by agreement provide that the county treasurer shall have
20 the duties and responsibilities of billing and collecting all
21 taxes levied by the municipality.

22 (b) An agreement under subsection (a) shall be effective
23 [only] through the end of the calendar year in which a successor
24 tax collector is elected in accordance with law or, if the
25 office of tax collector is abolished under section 4.5, until
26 the agreement is rescinded by the governing body of the
27 municipality and the county commissioners, and shall provide
28 that the compensation that otherwise would be attributable to
29 the billing and collection of municipal taxes within the
30 municipality be paid to the county treasurer's office. Court

1 approval shall not be required for the execution of an
2 agreement.

3 * * *

4 Section 4. The act is amended by adding a section to read:

5 Section 4.5. Abolishment of Office of Tax Collector.--
6 Notwithstanding any other provision of law, a municipality may,
7 by resolution, abolish the office of tax collector.

8 Section 5. Applicability. The following provisions shall
9 apply to a tax collector elected or appointed on or after the
10 effective date of this section:

11 (1) The amendment of sections 4(b) and (f), 4.2(a) and
12 4.4(a) and (b) of this act.

13 (2) The addition of section 4.5 of this act.

14 Section 6. This act shall take effect in 60 days.