

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 986 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 basic and continuing
 9 education programs for tax collectors.

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

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

16 Section 4.1. [Basic and Continuing Education Programs]
 17 Qualifications for Tax Collectors.--(a) The department, in
 18 consultation with the Pennsylvania State Tax Collectors'
 19 Association, shall adopt and implement programs of basic
 20 training, examination and qualification of tax collectors and of
 21 continuing education to be met by [persons qualified as tax
 22 collectors as condition for renewal] tax collectors prior to

1 being appointed or sworn into office. The department may
2 contract with a third party to provide the basic training,
3 examination, qualification and continuing education.

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

6 (i) Procedures for collecting taxes.

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

9 (iii) Auditing.

10 (iv) Accounting.

11 (v) Ethics.

12 (vi) Computerization.

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

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

18 (3) (i) An individual shall have the option to sit for any
19 qualification examination relating to the basic education
20 program.

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

23 [(iii) An individual who passes the basic qualification
24 examination shall be known as a qualified tax collector.]

25 (a.2) The department shall:

26 (1) Make certain a [qualified] tax collector certificate is
27 issued to an individual who passes the basic qualification
28 examination. The certificate shall expire one year from the date
29 of issuance but may be renewed for subsequent consecutive years
30 upon the completion of mandatory continuing education in

1 accordance with subsection (b).

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

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

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

12 [(a.3) It shall be unlawful on or after the effective date
13 of this subsection for any individual to hold himself out as
14 being qualified in training under this section unless the
15 individual holds a current, valid certificate.]

16 (a.4) Nothing in this section shall prevent any individual
17 from participating in the department's basic training program
18 and obtaining qualification.

19 (a.5) A person that meets any of the following may not be
20 appointed or sworn into office as a tax collector:

21 (1) Has been convicted of a felony involving fraud,
22 extortion or dishonesty in any jurisdiction.

23 (2) Has engaged in conduct which significantly adversely
24 reflects on the person's credibility, honesty or integrity.

25 (3) Is unable to obtain the bond required under this act.

26 (4) Has not satisfied the mandatory education requirements
27 under this section.

28 (5) Does not meet qualifications and requirements
29 established by the department by regulation.

30 (b) Each [qualified] tax collector shall be required to

1 obtain six hours of mandatory continuing education during each
2 year of his term of office.

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

5 (1) Accounting.

6 (2) Auditing.

7 (3) Computerization.

8 (4) Ethics.

9 (5) Procedures for collecting taxes.

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

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

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

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

22 (f) A record of all [qualified] tax collectors shall be kept
23 by the department and shall be open to public inspection and
24 copying upon payment of a nominal fee.

25 (g) This section shall not apply to a person who has served
26 eight or more terms as a tax collector.

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

30 "Department" shall mean the Department of Community and

1 Economic Development of the Commonwealth.

2 ["Qualified tax collector" shall mean a person who holds a
3 current valid certificate of qualification issued by the
4 Department of Community and Economic Development.]

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

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

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

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

18 Section 2. The amendment of section 4.1 of the act shall
19 apply to tax collectors elected or appointed on or after the
20 effective date of this section.

21 Section 3. This act shall take effect in 60 days.