

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 823 Session of 2015

INTRODUCED BY GREINER, ZIMMERMAN, FEE, CUTLER, HICKERNELL, MENTZER, A. HARRIS, McNEILL, COHEN, LAWRENCE, MURT AND BARBIN, MARCH 24, 2015

SENATOR HUTCHINSON, LOCAL GOVERNMENT, IN SENATE, AS AMENDED, JULY 14, 2015

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 basic and continuing education programs for tax
10 collectors, for criminal history record information and for
11 deputy tax collectors. <--

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

14 Section 1. Section 4 of the act of May 25, 1945 (P.L.1050,
15 No.394), known as the Local Tax Collection Law, is amended by
16 adding a subsection to read:

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

18 (i) The approval of a deputy tax collector by a tax
19 collector's surety required under section 22(b) shall be
20 provided to each taxing district served by the tax collector and
21 shall not be required to be filed in the office of the clerk of

1 the court of common pleas.

2 Section 2. Sections 4.1 and 4.5 of the act, amended or added
3 October 22, 2014 (P.L.2604, No.164), are amended to read:

4 Section 4.1. Interim Basic and Continuing Education Programs
5 for Tax Collectors.--(a) The department, in consultation with
6 the Pennsylvania State Tax Collectors' Association, shall adopt
7 and implement programs of basic training, examination and
8 qualification of tax collectors and of continuing education to
9 be met by persons qualified as tax collectors as condition for
10 renewal. The department may contract with a third party to
11 provide the basic training, examination, qualification and
12 continuing education.

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

15 (i) Procedures for collecting taxes.

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

18 (iii) Auditing.

19 (iv) Accounting.

20 (v) Ethics.

21 (vi) Computerization.

22 (vii) Recent court decisions affecting the imposition and
23 collection of taxes.

24 (2) As a prerequisite to taking a qualification examination,
25 the individual shall complete the basic training program
26 authorized by the department.

27 (3) (i) [After successfully completing the basic training
28 program, an] An individual shall have the option to sit for
29 [the] any qualification examination relating to the basic
30 [training] education program.

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

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

5 [Successful completion of the basic training program shall be
6 evidenced by a Pennsylvania Qualified Municipal Collector (PQMC)
7 designation. The designation shall be awarded only to
8 individuals who have successfully completed the basic training
9 program and passed the basic qualification examination.]

10 (a.2) The department shall:

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

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

20 (3) Provide once each year a list of all qualified tax
21 collectors on the department's [World Wide Web site] PUBLICLY <--
22 ACCESSIBLE INTERNET WEBSITE.

23 (4) Determine and approve reasonable fees for the training
24 program and for testing and qualification. The individual shall
25 bear the cost of the program, testing and qualification unless
26 the political subdivision agrees to pay for the cost in whole or
27 in part.

28 [(5) Develop, implement and maintain an online training and
29 testing program as an alternative option for individuals in lieu
30 of in-classroom instruction and testing. The department may

1 provide the training via compact disc. The testing shall be
2 conducted in an online or a classroom setting. Nothing in this
3 clause shall preclude the department from contracting with a
4 third party to develop, implement or maintain the online
5 training or testing program or to develop, produce or distribute
6 the training compact disc.]

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

11 [(a.5) (1) Except as provided in clause (3), before taking
12 the oath of office, an individual elected to the office of tax
13 collector shall complete the basic training program provided by
14 the department and pass the basic qualification examination in
15 accordance with this section. Upon successful completion of the
16 basic qualification examination, the individual shall provide a
17 copy of his qualified tax collector certificate to the municipal
18 secretary or clerk of the political subdivision for which the
19 individual has been elected.

20 (2) Except as provided in clause (3), it shall be a
21 qualification of office for an individual elected to the office
22 of tax collector to become a qualified tax collector before
23 taking the oath of office for the office of tax collector. No
24 individual shall become a tax collector if the individual is not
25 a qualified tax collector on the date he is scheduled to take
26 the oath of office as prescribed by law. If an individual is not
27 a qualified tax collector on the date he is scheduled to take
28 the oath, the office of tax collector shall be deemed vacant.

29 (3) (i) If an individual is appointed to fill a vacancy in
30 the office of tax collector, the individual shall have sixty

1 days to become a qualified tax collector. If the appointee fails
2 to become a qualified tax collector within the time required,
3 the office shall be deemed vacant.

4 (ii) Notwithstanding subclause (i), and if there is less
5 than one year remaining in the term of the office of tax
6 collector when a vacancy occurs in the office, the individual
7 appointed as tax collector is not required to become a qualified
8 tax collector.

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

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

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

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

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

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

25 (a.7) (1) A tax collector in office on the effective date
26 of this subsection shall be considered a qualified tax collector
27 under this section and issued a qualified tax collector
28 certificate by the department and added to the list of qualified
29 tax collectors.

30 (2) A tax collector subject to clause (1) who is not

1 reelected for the office of tax collector for the term
2 immediately subsequent to the current term, but is reelected for
3 the office of tax collector for a later term, shall be subject
4 to the requirements of this section.]

5 (a.8) Nothing in this section shall prevent any individual
6 from participating in the department's basic training program
7 and obtaining qualification.

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

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

13 (1) Accounting.

14 (2) Auditing.

15 (3) Computerization.

16 (4) Ethics.

17 (5) Procedures for collecting taxes.

18 (6) Recent court decisions affecting the imposition and
19 collection of taxes.

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

22 (d) The department shall inform qualified tax collectors of
23 the continuing education requirement upon issuance of
24 certificates.

25 (e) [(1)] Renewal of qualification shall be on an annual
26 basis upon completion of continuing education requirements as
27 set forth in this section. The collectors shall bear the cost of
28 the program and qualification unless the political subdivision
29 agrees to pay for the cost in whole or in part.

30 [(2) The department shall issue a renewed qualified tax

1 collector certificate to each tax collector upon the tax
2 collector's successful completion of the annual continuing
3 education requirements.

4 (e.1) Within thirty days of the department issuing a renewed
5 qualified tax collector certificate to a tax collector, the tax
6 collector shall provide a copy of the renewed qualified tax
7 collector certificate to the municipal secretary or clerk of the
8 political subdivision for which the tax collector was elected.

9 (e.2) Completion of the requirements in subsection (e.1) is
10 considered a qualification of office and if the tax collector
11 fails to successfully complete the continuing education
12 requirements or provide a copy of the qualified tax collector
13 certificate to the municipal secretary or clerk within thirty
14 days of the department's issuance of the certificate, the tax
15 collector shall be deemed ineligible to be placed on the ballot
16 for the office of tax collector at the end of the tax
17 collector's current term of office.]

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

21 [(g.1) The department shall bear the costs of subsections
22 (a.2) (5), (a.7) (1) and (e) (2) and their requirements. The
23 Governor shall annually recommend an appropriation to the
24 General Assembly from the General Fund in an amount sufficient
25 to cover the costs incurred by the department in carrying out
26 the certification and training program.]

27 (g.2) This section shall not apply to a person who has
28 served eight or more terms as a tax collector.

29 (g.3) This section shall expire December 31, 2016.

30 (h) The following words and phrases when used in this

1 section shall have the meanings given to them in this subsection
2 unless the context clearly indicates otherwise:

3 "Department" shall mean the Department of Community and
4 Economic Development of the Commonwealth.

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

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

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

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

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

21 Section 4.5. Criminal History Record Information.--(a) An
22 individual filing a nomination petition or papers for the office
23 of tax collector to the county board of elections under the act
24 of June 3, 1937 (P.L.1333, No.320), known as the "Pennsylvania
25 Election Code," shall include the following information obtained
26 within one year prior to filing the petition or papers:

27 (1) In accordance with 18 Pa.C.S. Ch. 91 (relating to
28 criminal history record information), a report of criminal
29 history record information from the Pennsylvania State Police.
30 The dissemination of criminal history record information to an

1 individual filing a nomination petition or papers for the office
2 of tax collector shall be governed by 18 Pa.C.S. § 9121(b) (2)
3 (relating to general regulations).

4 (2) If an individual filing a nomination petition or papers
5 who for the two years immediately preceding the filing of the
6 petition or papers has not been a resident of this Commonwealth,
7 the individual shall submit a report of Federal criminal history
8 record information obtained pursuant to 28 CFR Pt. 16, Subpt. C
9 (relating to production of FBI identification records in
10 response to written requests by subjects thereof).

11 (3) An individual who is elected to the office of tax
12 collector for the term of office beginning January 1, 2016,
13 shall submit the information required under paragraph (1) or (2)
14 to the municipality for which the tax collector was elected
15 before the individual is scheduled to take the oath of office as
16 prescribed by law. If the tax collector does not submit the
17 required information before the date the individual is scheduled
18 to take the oath, the office of tax collector shall be deemed
19 vacant.

20 (a.1) An individual whose name did not appear on the ballot
21 but has received sufficient votes under section 1405 of the
22 "Pennsylvania Election Code" to be issued a certificate of
23 election by the county board of elections as the successful
24 candidate for the office of tax collector shall, within thirty
25 days of the certification, provide to the county board of
26 elections the following information obtained within one year
27 prior to certification by the county board of elections:

28 (1) In accordance with 18 Pa.C.S. Ch. 91, a report of
29 criminal history record information from the Pennsylvania State
30 Police. The dissemination of criminal history record information

1 to an individual certified by the county board of elections for
2 the office of tax collector shall be governed by 18 Pa.C.S. §
3 9121(b) (2).

4 (2) If an individual who for the two years immediately
5 preceding certification by the county board of elections for the
6 office of tax collector has not been a resident of this
7 Commonwealth, the individual shall submit a report of Federal
8 criminal history record information obtained pursuant to 28 CFR
9 Pt. 16, Subpt. C.

10 (a.2) An individual who is appointed to fill a vacancy in
11 the office of tax collector shall provide to each taxing
12 district served by that collector the following information
13 obtained within thirty days of appointment:

14 (1) In accordance with 18 Pa.C.S. Ch. 91 (relating to
15 criminal history record information), a report of criminal
16 history record information from the Pennsylvania State Police.
17 The dissemination of criminal history record information to an
18 individual appointed to the office of tax collector shall be
19 governed by 18 Pa.C.S. § 9121(b) (2) (relating to general
20 regulations).

21 (2) If an individual is appointed to the office of tax
22 collector who for the two years immediately preceding the
23 appointment has not been a resident of this Commonwealth, the
24 individual shall submit a report of Federal criminal history
25 record information obtained pursuant to 28 CFR Pt. 16, Subpt. C
26 (relating to production of FBI identification records in
27 response to written requests by subjects thereof).

28 (a.3) An individual appointed to collect taxes under an
29 agreement provided by sections 4.2 and 4.4 shall not be subject
30 to the criminal history requirements of this section.

1 (b) (1) The criminal history record information received by
2 the county board of elections under (a) or (a.1) shall be
3 considered a part of the nomination petition or papers in
4 accordance with section 308 of the "Pennsylvania Election Code."
5 A Social Security number or other personal identification
6 information under section 708(b)(6)(i) of the act of February
7 14, 2008 (P.L.6, No.3), known as the "Right-to-Know Law," [may]
8 shall be redacted from the criminal history record
9 information[.] prior to being released pursuant to a request
10 under the "Right-to-Know Law."

11 (2) The criminal history record information received by a
12 taxing district under subsection (a.2) shall be subject to the
13 "Right-to-Know Law." A Social Security number or other personal
14 identification information under section 708(b)(6)(i) of the
15 "Right-to-Know Law" shall be redacted from the criminal history
16 record information prior to being released pursuant to a request
17 under the "Right-to-Know Law."

18 [(c) The Pennsylvania State Police may charge the individual
19 a fee in accordance with 18 Pa.C.S. § 9161 (relating to duties
20 of the Attorney General) to conduct the criminal record check
21 required under subsections (a)(1) and (a.1)(1). The Pennsylvania
22 State Police may charge a fee of not more than the established
23 charge by the Federal Bureau of Investigation and associated
24 processing fees under the current State contract for the
25 criminal history record check required under subsections (a)(2)
26 and (a.1)(1).]

27 (d) An individual who fails to meet the applicable
28 requirements under [subsections (a) and] subsection (a) or (a.1)
29 shall not be qualified to hold the office of tax collector.

30 (e) In no case shall an individual submit a nomination

1 petition or papers for the office of tax collector if the
2 individual's criminal history record information indicates the
3 individual has been convicted of any of the following:

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

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

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

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

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

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

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

16 (2) A Federal or out-of-State offense similar in nature to
17 the offenses listed in clause (1).

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

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

24 (G.1) THIS SECTION SHALL NOT APPLY TO AN INDIVIDUAL FILING A <--
25 NOMINATION PETITION OR PAPERS FOR A SECOND OR SUBSEQUENT TERM IN
26 THE OFFICE OF TAX COLLECTOR.

27 (h) As used in this section, the term "tax collector" shall
28 have the same meaning as in section [4.1] 4.6.

29 Section 3. The act is amended by adding a section to read:

30 Section 4.6. Permanent Basic and Continuing Education <--

1 Programs for Tax Collectors.--(a) The department, in
2 consultation with the Pennsylvania State Tax Collectors'
3 Association and four tax collectors selected by the department
4 who are not members of a Statewide association and are selected
5 from different regions of this Commonwealth, shall adopt and
6 implement programs of basic training, examination and
7 qualification of tax collectors and of continuing education to <--
8 be met by persons qualified as tax collectors as condition for
9 renewal. The department may contract with a third party to
10 provide the basic training, examination, qualification and <--
11 continuing education AND QUALIFICATION. <--

12 (b) (1) The basic training program shall include, but not
13 be limited to, the following courses:

14 (i) Procedures for collecting taxes.

15 (ii) This act, THE ACT OF JULY 7, 1947 (P.L.1368, NO.542), <--
16 KNOWN AS THE REAL ESTATE TAX SALE LAW, THE ACT OF DECEMBER 31,
17 1965 (P.L.1257, NO.511), KNOWN AS THE LOCAL TAX ENABLING ACT,
18 and other statutes related to the imposition and collection of
19 taxes.

20 (iii) Auditing.

21 (iv) Accounting.

22 (v) Ethics.

23 (vi) Computerization.

24 (vii) Recent court decisions affecting the imposition and
25 collection of taxes.

26 (VIII) ASSESSMENTS. <--

27 (2) As a prerequisite to taking a qualification examination,
28 the individual shall complete the basic training program
29 authorized by the department.

30 (3) (i) After successfully completing the basic training

1 program, an individual shall sit for the qualification
2 examination relating to the basic training program.

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

5 (iii) An individual who passes the basic qualification
6 examination shall be known as a ~~Pennsylvania qualified municipal~~ <--
7 QUALIFIED TAX collector. <--

8 (IV) AN INDIVIDUAL WHO, ON THE EFFECTIVE DATE OF THIS <--
9 SECTION, IS HOLDING THE OFFICE OF TAX COLLECTOR SHALL BE KNOWN
10 AS A QUALIFIED TAX COLLECTOR.

11 (c) The department shall:

12 (1) Make certain a ~~Pennsylvania qualified municipal~~ <--
13 QUALIFIED TAX collector certificate is issued to an individual <--
14 who passes the basic qualification examination. The certificate <--
15 shall expire four years from the date of issuance but may be
16 renewed for subsequent terms upon the completion of mandatory
17 continuing education in accordance with subsection (i). OR IS AN <--
18 INDIVIDUAL DESCRIBED IN SUBSECTION (B) (3) (IV) AND SHALL PROVIDE
19 NOTIFICATION OF THE CERTIFICATION, ELECTRONICALLY OR BY MAIL, TO
20 THE MUNICIPAL SECRETARY OR CLERK OF THE POLITICAL SUBDIVISION
21 FOR WHICH THE INDIVIDUAL WAS ELECTED.

22 (2) Maintain a register that lists all ~~Pennsylvania~~ <--
23 qualified ~~municipal~~ TAX collectors. The register shall be open <--
24 to public inspection and copying upon payment of a nominal fee.

25 (3) Provide once each year a list of all ~~Pennsylvania~~ <--
26 qualified ~~municipal~~ TAX collectors on the department's ~~World~~ <--
27 ~~Wide Web site~~ PUBLICLY ACCESSIBLE INTERNET WEBSITE. <--

28 (4) Determine and approve reasonable fees for the training
29 program and for testing and qualification. THE FEES MAY NOT IN <--
30 THE AGGREGATE EXCEED \$250. The individual shall bear the cost of

1 the program, testing and qualification unless the political
2 subdivision agrees to pay for the cost in whole or in part.

3 (5) Develop, implement and maintain an online training and
4 testing program as an alternative option for individuals in lieu
5 of in-classroom instruction and testing. The department may
6 provide the training via compact disc. The testing shall be
7 conducted in an online or a classroom setting. Nothing in this
8 clause shall preclude the department from contracting with a
9 third party to develop, implement or maintain the online
10 training or testing program or to develop, produce or distribute
11 the training compact disc.

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

16 (e) (1) Except as provided in clause ~~(3)~~ (2), before taking <--
17 the oath of office, an individual elected to the office of tax
18 collector shall complete the basic training program provided by
19 the department and pass the basic qualification examination in
20 accordance with this section. ~~Upon successful completion of the~~ <--
21 ~~basic qualification examination, the individual shall provide a~~
22 ~~copy of his Pennsylvania qualified municipal collector~~
23 ~~certificate to the municipal secretary or clerk of the~~
24 ~~municipality for which the individual has been elected.~~

25 ~~(2) Except as provided in clause (3), it shall be a~~
26 ~~qualification of office for an individual elected to the office~~
27 ~~of tax collector to become a Pennsylvania qualified municipal~~
28 ~~collector before taking the oath of office for the office of tax~~
29 ~~collector. No individual shall become a tax collector if the~~
30 ~~individual is not a Pennsylvania qualified municipal collector~~

1 ~~on the date he is scheduled to take the oath of office as~~
2 ~~prescribed by law. If an individual is not a Pennsylvania~~
3 ~~qualified municipal collector~~

4 (2) IF AN INDIVIDUAL IS NOT A QUALIFIED TAX COLLECTOR on the <--
5 date he is scheduled to take the oath, the office of tax
6 collector shall be deemed vacant.

7 (3) (i) If an individual is appointed to fill a vacancy in
8 the office of tax collector, the individual shall have sixty
9 days to become a Pennsylvania qualified municipal TAX collector. <--
10 If the appointee fails to become a Pennsylvania qualified <--
11 municipal TAX collector within the time required, the office <--
12 shall be deemed vacant.

13 (ii) Notwithstanding subclause (i), and if there is less
14 than one year remaining in the term of the office of tax
15 collector when a vacancy occurs in the office, the individual
16 appointed as tax collector is not required to become a
17 Pennsylvania qualified municipal TAX collector. <--

18 (4) A tax collector subject to clause ~~(3)(ii)~~ (2) that seeks <--
19 reelection to the office of tax collector for a subsequent term
20 must become a Pennsylvania qualified municipal TAX collector. <--

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

25 (f) This section shall not preclude filling a vacancy in the
26 office of tax collector by:

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

30 (2) A taxing district forming a joint tax collection

1 district in accordance with section 4.2.

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

4 (g) For the purposes of this section, a county treasurer who
5 collects taxes for a municipality in accordance with an
6 agreement under section 4.4 shall not be considered a tax
7 collector under this section.

8 (h) ~~(1)~~ A tax collector in office on the effective date of <--
9 this subsection shall be considered a ~~Pennsylvania qualified~~ <--
10 ~~municipal~~ QUALIFIED TAX collector under this section and issued <--
11 a ~~Pennsylvania qualified municipal~~ QUALIFIED TAX collector <--
12 certificate by the department and added to the list of
13 ~~Pennsylvania qualified municipal~~ QUALIFIED TAX collectors. <--

14 ~~(2) The provision of clause (1) shall only apply to the~~ <--
15 ~~basic qualification exam. Tax collectors subject to clause (1)~~
16 ~~shall be required to participate in the continuing education~~
17 ~~program.~~

18 ~~(3) A tax collector subject to clause (1) who is not~~
19 ~~reelected for the office of tax collector for the term~~
20 ~~immediately subsequent to the current term, but is reelected for~~
21 ~~the office of tax collector for a later term, shall be subject~~
22 ~~to the requirements of this section.~~

23 ~~(4) A tax collector subject to clause (1) who is not~~
24 ~~reelected for the office of tax collector for the term~~
25 ~~immediately subsequent to the current term but has maintained~~
26 ~~their continuous status as a ~~Pennsylvania qualified municipal~~~~
27 ~~collector shall not be required to retake the basic~~
28 ~~qualification examination again when retaking office.~~

29 ~~(i) Each ~~Pennsylvania qualified municipal~~ collector shall be~~
30 ~~required to obtain six hours of mandatory continuing education~~

1 ~~during his term of office.~~

2 ~~(j) 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 ~~(k) The department shall inform Pennsylvania qualified~~
14 ~~municipal collectors of the continuing education requirement~~
15 ~~upon issuance of certificates.~~

16 ~~(k.1) The Pennsylvania State Tax Collectors' Association and~~
17 ~~any other organization or individual may offer continuing~~
18 ~~education courses. Each course offered shall be reviewed and~~
19 ~~approved by the department to ensure the course complies with~~
20 ~~the criteria in subsection (j).~~

21 ~~(1) (1) Renewal of qualification shall be completed prior~~
22 ~~to the tax collector's final year in office, upon completion of~~
23 ~~continuing education requirements as set forth in this section.~~
24 ~~The collectors shall bear the cost of the program and~~
25 ~~qualification unless the municipality agrees to pay for the cost~~
26 ~~in whole or in part.~~

27 ~~(2) The department shall issue a renewed Pennsylvania~~
28 ~~qualified municipal collector certificate to each tax collector~~
29 ~~upon the tax collector's successful completion of the continuing~~
30 ~~education requirements.~~

1 ~~(m) Within thirty days of the department issuing a renewed~~
2 ~~Pennsylvania qualified municipal collector certificate to a tax~~
3 ~~collector, the tax collector shall provide a copy of the renewed~~
4 ~~Pennsylvania qualified municipal collector certificate to the~~
5 ~~municipal secretary or clerk of the municipality for which the~~
6 ~~tax collector was elected.~~

7 ~~(n) Completion of the requirements in subsection (m) is~~
8 ~~considered a qualification of office and if the tax collector~~
9 ~~fails to successfully complete the continuing education~~
10 ~~requirements or provide a copy of the Pennsylvania qualified~~
11 ~~municipal collector certificate to the municipal secretary or~~
12 ~~clerk within thirty days of the department's issuance of the~~
13 ~~certificate, the tax collector shall be deemed ineligible to be~~
14 ~~placed on the ballot for the office of tax collector at the end~~
15 ~~of the tax collector's current term of office.~~

16 ~~(e) (I) The department shall bear the costs of subsections~~ <--
17 ~~(c) (5), (h) (1) and (l) (2) and their requirements SUBSECTION (C)~~ <--
18 ~~(5). The Governor shall annually recommend an appropriation to~~
19 ~~the General Assembly from the General Fund in an amount~~
20 ~~sufficient to cover the costs incurred by the department in~~
21 ~~carrying out the certification and training program.~~

22 ~~(p) Five years after the effective date of this section, the~~ <--
23 ~~department shall review the program of basic and continuing~~
24 ~~education and provide the General Assembly with a report~~
25 ~~detailing any findings and recommendations on the program. The~~
26 ~~review shall be conducted in consultation with the following:~~

27 ~~(1) The Pennsylvania State Association of Township~~
28 ~~Supervisors.~~

29 ~~(2) The Pennsylvania State Association of Township~~
30 ~~Commissioners.~~

1 ~~(3) The Pennsylvania Municipal League.~~

2 ~~(4) The Pennsylvania State Association of Boroughs.~~

3 ~~(5) The County Commissioners Association of Pennsylvania.~~

4 ~~(6) The Pennsylvania School Boards Association.~~

5 ~~(7) The Pennsylvania State Tax Collectors Association.~~

6 ~~(8) Five tax collectors who are not members of a Statewide~~
7 ~~tax collectors association. Individuals under this clause shall~~
8 ~~be selected by the department from various types and sizes of~~
9 ~~municipalities and from different geographical regions of this~~
10 ~~Commonwealth.~~

11 ~~(g) (P) (J)~~ The following words and phrases when used in <--
12 this section shall have the meanings given to them in this
13 subsection unless the context clearly indicates otherwise:

14 "Department" shall mean the Department of Community and
15 Economic Development of the Commonwealth.

16 ~~"Pennsylvania qualified municipal"~~ "QUALIFIED TAX collector" <--
17 shall mean a person who holds a current valid certificate of
18 qualification issued by the Department of Community and Economic
19 Development.

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

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

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

27 (3) An employe or official who has been designated to
28 collect real property taxes in a municipality, other than a
29 county, existing or organized under 53 Pa.C.S. Pt. III Subpt. E
30 (relating to home rule and optional plan government), which

1 municipality has eliminated the elective office of tax
2 collector.

3 Section 4. Section 22 of the act, amended October 22, 2014
4 (P.L.2604, No.64), is amended to read:

5 Section 22. Deputy Tax Collectors.--(a) (1) A tax
6 collector may, with the approval of a taxing district and his
7 surety, deputize in writing one or more deputy tax collectors,
8 who, when so deputized, shall be authorized to receive and
9 collect any or all of the taxes in like manner and with like
10 authority as the tax collector appointing them. Any tax
11 collector, appointing any deputy collector, shall be responsible
12 for and account to the taxing district for all taxes received or
13 collected by his deputy.

14 (2) The surety bond entered into by the tax collector
15 pursuant to section 4 shall also be deemed to cover all taxes
16 collected by a deputy tax collector appointed under this
17 section. Any claims made on the bond arising from the actions of
18 a deputy tax collector shall become the responsibility of the
19 tax collector.

20 (b) [At] Notwithstanding subsection (a), at a minimum at the
21 beginning of the tax collector's term, a tax collector shall,
22 with the approval of a [taxing district] municipality for which
23 the tax collector was elected and the tax collector's surety,
24 appoint an individual as a deputy tax collector who shall
25 collect and settle taxes during any incapacitation of the tax
26 collector. The deputy tax collector shall collect and settle
27 taxes for the duration of the tax collector's incapacitation,
28 unless the taxing district determines action under section 4.2
29 or 4.4 is necessary ~~or as provided in subsection (c).~~ As used in <--
30 this subsection, the term "incapacitation" shall mean

1 temporarily or permanently impaired by reason of physical
2 illness, physical disability, mental illness, mental deficiency
3 or other cause to the extent that the person lacks sufficient
4 understanding or capacity to make or communicate responsible
5 decisions concerning the collection and settlement of taxes.

6 ~~(c) (1) It shall be a qualification of office for a tax <--~~
7 ~~collector to have the capacity to collect and settle taxes. If a~~
8 ~~tax collector does not meet this qualification, the deputy tax~~
9 ~~collector as provided in subsection (b) shall collect and settle~~
10 ~~taxes for the duration of the incapacitation.~~

11 ~~(2) Nothing in this subsection shall be construed to~~
12 ~~preclude a quo warranto action regarding the incapacitated tax~~
13 ~~collector's right to hold office.~~

14 ~~(d) A tax collector shall provide a copy of the appointment~~
15 ~~of the deputy appointed pursuant to subsection (b) to each~~
16 ~~taxing district served by the tax collector.~~

17 ~~(e) Any vacancy in the office of tax collector shall be~~
18 ~~filled as otherwise provided in law.~~

19 ~~(f) The deputy tax collector appointed under this subsection <--~~
20 ~~shall not be an immediate family member of the tax collector.~~
21 ~~As used in this subsection, the term "immediate family member"~~
22 ~~shall mean a spouse, child, stepchild, parent, stepparent,~~
23 ~~grandparent, grandchild, brother, stepbrother, sister,~~
24 ~~stepsister or like relative in law of a tax collector.~~

25 Section 5. All other acts and parts of acts are repealed
26 insofar as they are inconsistent with this act.

27 Section 6. The provisions of this act are severable. If any
28 provision of this act or its application to any person or
29 circumstance is held invalid, the invalidity shall not affect
30 other provisions or applications of this act which can be given

1 effect without the invalid provision or application.

2 Section 7. This act shall take effect as follows:

3 (1) The amendment of section 4.1 of the act shall take
4 effect October 22, 2015.

5 (2) The amendment or addition of sections 4.5(h) and 4.6
6 of the act shall take effect January 1, 2017.

7 (3) The remainder of this act shall take effect
8 immediately.