

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 CORMAN, APPROPRIATIONS, RE-REPORTED AS AMENDED, IN  
SENATE, SEPTEMBER 22, 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 SUCCESSFUL COMPLETION OF THE BASIC TRAINING PROGRAM SHALL BE

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1 EVIDENCED BY A PENNSYLVANIA QUALIFIED MUNICIPAL COLLECTOR (PQMC)  
2 DESIGNATION. THE DESIGNATION SHALL BE AWARDED ONLY TO  
3 INDIVIDUALS WHO HAVE SUCCESSFULLY COMPLETED THE BASIC TRAINING  
4 PROGRAM AND PASSED THE BASIC QUALIFICATION EXAMINATION.

5 (a.2) The department shall:

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

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

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

17 (4) Determine and approve reasonable fees for the training  
18 program and for testing and qualification. The individual shall  
19 bear the cost of the program, testing and qualification unless  
20 the political subdivision agrees to pay for the cost in whole or  
21 in part.

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

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

5 [(a.4) Nothing in this section shall prevent any individual  
6 from participating in the department's basic training program  
7 and obtaining qualification.]

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

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

26 (3) (i) If an individual is appointed to fill a vacancy in  
27 the office of tax collector, the individual shall have sixty  
28 days to become a qualified tax collector. If the appointee fails  
29 to become a qualified tax collector within the time required,  
30 the office shall be deemed vacant.

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

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

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

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

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

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

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

22 ~~(a.7) For the purposes of this section, a county treasurer~~ <--  
23 ~~that collects taxes for a municipality in accordance with an~~  
24 ~~agreement under section 4.4 shall not be considered a tax~~  
25 ~~collector under subsection (h).~~

26 ~~(a.8)~~ (A.7) (1) A tax collector in office on the effective <--  
27 date of this subsection shall be considered a qualified tax  
28 collector under this section and issued a qualified tax  
29 collector certificate by the department and added to the list of  
30 qualified tax collectors.

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

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

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

11         (1) Accounting.

12         (2) Auditing.

13         (3) Computerization.

14         (4) Ethics.

15         (5) Procedures for collecting taxes.

16         (6) Recent court decisions affecting the imposition and  
17 collection of taxes.

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

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

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

28         (2) The department shall issue a renewed qualified tax  
29 collector certificate to each tax collector upon the tax  
30 collector's successful completion of the annual continuing

1 education requirements.

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

7 (e.2) Completion of the requirements in subsection (e.1) 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 qualified tax collector  
11 certificate to the municipal secretary or clerk within thirty  
12 days of the department's issuance of the certificate, the tax  
13 collector shall be deemed ineligible to be placed on the ballot  
14 for the office of tax collector at the end of the tax  
15 collector's current term of office.

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

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

21 (g.1) The department shall bear the costs of subsections  
22 (a.2) (5), ~~(a.8) (1)~~ (A.7) (1) and (e) (2) and their requirements. <--  
23 The Governor shall annually allocate to the department as much <--  
24 money from the General Fund as necessary RECOMMEND AN <--  
25 APPROPRIATION TO THE GENERAL ASSEMBLY FROM THE GENERAL FUND IN  
26 AN AMOUNT SUFFICIENT to cover the costs incurred by the  
27 department in carrying out the certification and training  
28 program.

29 (h) The following words and phrases when used in this  
30 section shall have the meanings given to them in this subsection

1 unless the context clearly indicates otherwise:

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

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

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

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

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

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

20 Section 2. The act is amended by adding ~~sections~~ A SECTION <--  
21 to read:

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

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



1 The dissemination of criminal history record information to an  
2 individual filing a nomination petition for the office of tax  
3 collector shall be governed by 18 Pa.C.S. § 9121(b)(2) (relating  
4 to general regulations).

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

12 (a.1) An individual whose name did not appear on the ballot  
13 but has received sufficient votes under section 1405 of the  
14 "Pennsylvania Election Code" to be issued a certificate of  
15 election by the county board of elections as the successful  
16 candidate for the office of tax collector shall, within thirty  
17 days of the certification, provide to the county board of  
18 elections the following information obtained within one year  
19 prior to certification by the county board of elections:

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

26 (2) If an individual who for the two years immediately  
27 preceding certification by the county board of elections for the  
28 office of tax collector has not been a resident of this  
29 Commonwealth, the individual shall submit a report of Federal  
30 criminal history record information obtained pursuant to 28 CFR

1 Part 16, Subpart C.

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

10 (c) The Pennsylvania State Police may charge the individual  
11 a fee in accordance with 18 Pa.C.S. § 9161 (relating to duties  
12 of the Attorney General) to conduct the criminal record check  
13 required under subsections (a)(1) and (a.1)(1). The Pennsylvania  
14 State Police may charge a fee of not more than the established  
15 charge by the Federal Bureau of Investigation and associated  
16 processing fees under the current State contract for the  
17 criminal history record check required under subsections (a)(2)  
18 and (a.1)(1).

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

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

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

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

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

30 (iii) 18 Pa.C.S. Ch. 39 (relating to theft and related

1 offenses).

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

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

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

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

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

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

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

18 ~~Section 5.2. Payment of taxes.~~

<--

19 ~~No payment of taxes shall be payable to an account that is in~~  
20 ~~or includes an individual's name but may be payable to an~~  
21 ~~account that includes the name of an office, title or position.~~

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

24 Section 6. Notices of Taxes.--When any duplicate of taxes  
25 assessed is issued and delivered by any taxing district to the  
26 tax collector, he shall within thirty days after receiving the  
27 tax duplicate, unless such time shall be extended by the taxing  
28 district, notify every taxable whose name appears on such  
29 duplicate: Provided, however, That a tax notice shall be sent to  
30 every taxable whose name appears on the duplicate not later than

1 the first day of July following receipt of the tax duplicate, or  
2 not later than fifteen days after the duplicate of taxes  
3 assessed is issued and delivered by the taxing district to the  
4 tax collector if such delivery is after the sixteenth day of  
5 June: And provided further, That municipalities that have  
6 adopted a home rule charter under the act of April 13, 1972  
7 (P.L.184, No.62), known as the "Home Rule Charter and Optional  
8 Plans Law," may establish a different date for the sending of  
9 tax notices to taxables. Such notice shall contain--(1) the date  
10 of the tax notice; (2) the rate or rates of taxation; (3) the  
11 valuation and identification of the real property of such  
12 taxpayer; (4) the occupation valuation of such taxpayer, if any;  
13 (5) the several amounts of real and personal property and  
14 personal taxes for which said taxpayer is liable for the current  
15 year; (6) the total amount of said taxes; (7) a statement that  
16 such taxes are due and payable; ~~and~~ (8) a request for payment <--  
17 ~~thereof; and (9) an example of the wording to whom the payment~~ <--  
18 ~~must be made as provided for in section 5.2.~~ A separate notice  
19 shall be issued for each parcel of real property of a taxable.  
20 Personal property and personal taxes may be included on any one  
21 of such tax notices. Such notice shall further designate a place  
22 and time where the taxes shall be paid and state the time during  
23 which an abatement of tax will be allowed, when full amount of  
24 tax will be collected, and when an additional percentage will be  
25 added as a penalty. Such notice shall be mailed or delivered to  
26 the last known post office address of each of said taxables. Any  
27 such notice may include information as to taxes levied by two or  
28 more taxing districts.

29 The Department of Community [Affairs] AND ECONOMIC <--  
30 DEVELOPMENT shall prepare a uniform form of tax notice and

1 supply specimen copies thereof to the county commissioners of  
2 the several counties for distribution to tax collectors.

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

4 SECTION 22. DEPUTY TAX COLLECTORS.--(A) A TAX COLLECTOR  
5 MAY, WITH THE APPROVAL OF A TAXING DISTRICT AND HIS SURETY,  
6 DEPUTIZE IN WRITING ONE OR MORE DEPUTY TAX COLLECTORS, WHO, WHEN  
7 SO DEPUTIZED, SHALL BE AUTHORIZED TO RECEIVE AND COLLECT ANY OR  
8 ALL OF THE TAXES IN LIKE MANNER AND WITH LIKE AUTHORITY AS THE  
9 TAX COLLECTOR APPOINTING THEM. ANY TAX COLLECTOR, APPOINTING ANY  
10 DEPUTY COLLECTOR, SHALL BE RESPONSIBLE FOR AND ACCOUNT TO THE  
11 TAXING DISTRICT FOR ALL TAXES RECEIVED OR COLLECTED BY HIS  
12 DEPUTY.

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

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

28 Section 5 6. The provisions of this act are severable. If <--  
29 any provision of this act or its application to any person or  
30 circumstance is held invalid, the invalidity shall not affect

1 other provisions or applications of this act which can be given  
2 effect without the invalid provision or application.

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

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

5 (1) THE FOLLOWING SHALL TAKE EFFECT IMMEDIATELY:

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

7 (II) THIS SECTION.

8 (2) THE REMAINDER OF THIS ACT SHALL TAKE EFFECT IN ONE  
9 YEAR.