

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 AND MURT, MARCH 24, 2015

AS REPORTED FROM COMMITTEE ON LOCAL GOVERNMENT, HOUSE OF REPRESENTATIVES, AS AMENDED, MAY 6, 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 October  
3 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.

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

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

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

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

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

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

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

1 to become a qualified tax collector within the time required,  
2 the office shall be deemed vacant.

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

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

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

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

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

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

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

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

29 (2) A tax collector subject to clause (1) who is not  
30 reelected for the office of tax collector for the term

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

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

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

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

12 (1) Accounting.

13 (2) Auditing.

14 (3) Computerization.

15 (4) Ethics.

16 (5) Procedures for collecting taxes.

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

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

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

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

29 [(2)] The department shall issue a renewed qualified tax  
30 collector certificate to each tax collector upon the tax

1 collector's successful completion of the annual continuing  
2 education requirements.

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

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

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

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

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

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

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

26 (1) In accordance with 18 Pa.C.S. Ch. 91 (relating to  
27 criminal history record information), a report of criminal  
28 history record information from the Pennsylvania State Police.  
29 The dissemination of criminal history record information to an  
30 individual filing a nomination petition or papers for the office

1 of tax collector shall be governed by 18 Pa.C.S. § 9121(b) (2)  
2 (relating to general regulations).

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

10 ~~(3) An individual who has filed a nomination petition or~~ <--  
11 ~~papers in 2015 for the office of tax collector prior to the~~  
12 ~~effective date of this clause and whose name will be printed on~~  
13 ~~the ballot for the November election occurring in 2015 shall~~  
14 ~~submit the information required under paragraph (1) or (2) to~~  
15 ~~the county board of elections within thirty days of the~~  
16 ~~effective date of this clause.~~ IS ELECTED TO THE OFFICE OF TAX <--  
17 COLLECTOR FOR THE TERM OF OFFICE BEGINNING JANUARY 1, 2016,  
18 SHALL SUBMIT THE INFORMATION REQUIRED UNDER PARAGRAPH (1) OR (2)  
19 TO THE MUNICIPALITY FOR WHICH THE TAX COLLECTOR WAS ELECTED  
20 BEFORE THE INDIVIDUAL IS SCHEDULED TO TAKE THE OATH OF OFFICE AS  
21 PRESCRIBED BY LAW. IF THE TAX COLLECTOR DOES NOT SUBMIT THE  
22 REQUIRED INFORMATION BEFORE THE DATE THE INDIVIDUAL IS SCHEDULED  
23 TO TAKE THE OATH, THE OFFICE OF TAX COLLECTOR SHALL BE DEEMED  
24 VACANT.

25 (a.1) An individual whose name did not appear on the ballot  
26 but has received sufficient votes under section 1405 of the  
27 "Pennsylvania Election Code" to be issued a certificate of  
28 election by the county board of elections as the successful  
29 candidate for the office of tax collector shall, within thirty  
30 days of the certification, provide to the county board of

1 elections the following information obtained within one year  
2 prior to certification by the county board of elections:

3 (1) In accordance with 18 Pa.C.S. Ch. 91, a report of  
4 criminal history record information from the Pennsylvania State  
5 Police. The dissemination of criminal history record information  
6 to an individual certified by the county board of elections for  
7 the office of tax collector shall be governed by 18 Pa.C.S. §  
8 9121(b)(2).

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

15 (a.2) An individual who is appointed to fill a vacancy IN <--  
16 THE OFFICE OF TAX COLLECTOR shall provide to each taxing  
17 district served by that collector the following information  
18 obtained within thirty days of appointment:

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

26 (2) If an individual is appointed to the office of tax  
27 collector who for the two years immediately preceding the  
28 appointment has not been a resident of this Commonwealth, the  
29 individual shall submit a report of Federal criminal history  
30 record information obtained pursuant to 28 CFR Pt. 16, Subpt. C

1 (relating to production of FBI identification records in  
2 response to written requests by subjects thereof).

3 (A.3) AN INDIVIDUAL APPOINTED TO COLLECT TAXES UNDER AN <--  
4 AGREEMENT PROVIDED BY SECTIONS 4.2 AND 4.4 SHALL NOT BE SUBJECT  
5 TO THE CRIMINAL HISTORY REQUIREMENTS OF THIS SECTION.

6 (b) (1) The criminal history record information received by  
7 the county board of elections under (a) or (a.1) shall be  
8 considered a part of the nomination petition or papers in  
9 accordance with section 308 of the "Pennsylvania Election Code."  
10 A Social Security number or other personal identification  
11 information under section 708(b)(6)(i) of the act of February  
12 14, 2008 (P.L.6, No.3), known as the "Right-to-Know Law," [may]  
13 shall be redacted from the criminal history record  
14 information[.] PRIOR TO BEING RELEASED PURSUANT TO A REQUEST <--  
15 UNDER THE "RIGHT-TO-KNOW LAW."

16 (2) The criminal history record information received by a  
17 taxing district under subsection (a.2) shall be subject to the  
18 "Right-to-Know Law." A Social Security number or other personal <--  
19 identification information under section 708(b)(6)(i) of the  
20 "Right-to-Know Law" shall be redacted from the criminal history <--  
21 record information. PRIOR TO BEING RELEASED PURSUANT TO A <--  
22 REQUEST UNDER THE "RIGHT-TO-KNOW LAW."

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

1 and (a.1)(1).]

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

5 (e) In no case shall an individual submit a nomination  
6 petition or papers for the office of tax collector if the  
7 individual's criminal history record information indicates the  
8 individual has been convicted of any of the following:

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

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

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

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

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

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

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

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

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

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

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

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

2 Section 4.6. Permanent Basic and Continuing Education

3 Programs for Tax Collectors.--(a) The department, in

4 consultation with the Pennsylvania State Tax Collectors'

5 Association AND FOUR TAX COLLECTORS SELECTED BY THE DEPARTMENT <--

6 WHO ARE NOT MEMBERS OF A STATEWIDE ASSOCIATION AND ARE SELECTED

7 FROM DIFFERENT REGIONS OF THIS COMMONWEALTH, shall adopt and

8 implement programs of basic training, examination and

9 qualification of tax collectors and of continuing education to

10 be met by persons qualified as tax collectors as condition for

11 renewal. The department may contract with a third party to

12 provide the basic training, examination, qualification and

13 continuing education.

14 (b) (1) The basic training program shall include, but not

15 be limited to, the following courses:

16 (i) Procedures for collecting taxes.

17 (ii) This act and other statutes related to the imposition

18 and collection of taxes.

19 (iii) Auditing.

20 (iv) Accounting.

21 (v) Ethics.

22 (vi) Computerization.

23 (vii) Recent court decisions affecting the imposition and

24 collection of taxes.

25 (2) As a prerequisite to taking a qualification examination,

26 the individual shall complete the basic training program

27 authorized by the department.

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

29 program, an individual shall sit for the qualification

30 examination relating to the basic training 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~~ PENNSYLVANIA <--  
5 QUALIFIED MUNICIPAL collector.

6 (c) The department shall:

7 (1) Make certain a ~~qualified tax~~ PENNSYLVANIA QUALIFIED <--  
8 MUNICIPAL collector certificate is issued to an individual who  
9 passes the basic qualification examination. The certificate  
10 shall expire ~~one year~~ FOUR YEARS from the date of issuance but <--  
11 may be renewed for subsequent ~~consecutive years~~ TERMS upon the <--  
12 completion of mandatory continuing education in accordance with  
13 subsection (i).

14 (2) Maintain a register that lists all ~~qualified tax~~ <--  
15 PENNSYLVANIA QUALIFIED MUNICIPAL collectors. The register shall <--  
16 be open to public inspection and copying upon payment of a  
17 nominal fee.

18 (3) Provide once each year a list of all ~~qualified tax~~ <--  
19 PENNSYLVANIA QUALIFIED MUNICIPAL collectors on the department's <--  
20 World Wide Web site.

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

26 (5) Develop, implement and maintain an online training and  
27 testing program as an alternative option for individuals in lieu  
28 of in-classroom instruction and testing. The department may  
29 provide the training via compact disc. The testing shall be  
30 conducted in an online or a classroom setting. Nothing in this

1 clause shall preclude the department from contracting with a  
2 third party to develop, implement or maintain the online  
3 training or testing program or to develop, produce or distribute  
4 the training compact disc.

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

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

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

30 (3) (i) If an individual is appointed to fill a vacancy in

1 the office of tax collector, the individual shall have sixty  
2 days to become a ~~qualified tax~~ PENNSYLVANIA QUALIFIED MUNICIPAL <--  
3 collector. If the appointee fails to become a ~~qualified tax~~ <--  
4 PENNSYLVANIA QUALIFIED MUNICIPAL collector within the time <--  
5 required, the office shall be deemed vacant.

6 (ii) Notwithstanding subclause (i), and if there is less  
7 than one year remaining in the term of the office of tax  
8 collector when a vacancy occurs in the office, the individual  
9 appointed as tax collector is not required to become a ~~qualified~~ <--  
10 ~~tax~~ PENNSYLVANIA QUALIFIED MUNICIPAL collector. <--

11 (4) A tax collector subject to clause (3)(ii) that seeks  
12 reelection to the office of tax collector for a subsequent term  
13 must become a ~~qualified tax~~ PENNSYLVANIA QUALIFIED MUNICIPAL <--  
14 collector.

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

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

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

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

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

28 (g) For the purposes of this section, a county treasurer who  
29 collects taxes for a municipality in accordance with an  
30 agreement under section 4.4 shall not be considered a tax

1 collector under ~~in~~ this section. <--

2 (h) (1) A tax collector in office on the effective date of  
3 this subsection shall be considered a ~~qualified tax~~ PENNSYLVANIA <--  
4 QUALIFIED MUNICIPAL collector under this section and issued a  
5 ~~qualified tax~~ PENNSYLVANIA QUALIFIED MUNICIPAL collector <--  
6 certificate by the department and added to the list of ~~qualified~~ <--  
7 ~~tax~~ PENNSYLVANIA QUALIFIED MUNICIPAL collectors. <--

8 (2) The provision of clause (1) shall only apply to the  
9 basic qualification exam. Tax collectors subject to ~~this section~~ <--  
10 CLAUSE (1) shall be required to participate in the continuing <--  
11 education program.

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

17 (4) A tax collector subject to clause (1) who is not  
18 reelected for the office of tax collector for the term  
19 immediately subsequent to the current term but has maintained  
20 their continuous status as a ~~qualified tax~~ PENNSYLVANIA <--  
21 QUALIFIED MUNICIPAL collector shall not be required to retake  
22 the basic qualification examination again when retaking office.

23 (i) Each ~~qualified tax~~ PENNSYLVANIA QUALIFIED MUNICIPAL <--  
24 collector shall be required to obtain six hours of mandatory  
25 continuing education during ~~each year of~~ his term of office. <--

26 (j) The topics for continuing education shall include, but  
27 not be limited to, the following:

- 28 (1) Accounting.
- 29 (2) Auditing.
- 30 (3) Computerization.

1     (4) Ethics.

2     (5) Procedures for collecting taxes.

3     (6) Recent court decisions affecting the imposition and  
4 collection of taxes.

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

7     (k) The department shall inform ~~qualified tax~~ PENNSYLVANIA <--  
8 QUALIFIED MUNICIPAL collectors of the continuing education  
9 requirement upon issuance of certificates.

10    (1) (1) Renewal of qualification shall be ~~on an annual~~ <--  
11 ~~basis~~ COMPLETED PRIOR TO THE TAX COLLECTOR'S FINAL YEAR IN <--  
12 OFFICE, upon completion of continuing education requirements as  
13 set forth in this section. The collectors shall bear the cost of  
14 the program and qualification unless the ~~political subdivision~~ <--  
15 MUNICIPALITY agrees to pay for the cost in whole or in part. <--

16    (2) The department shall issue a renewed ~~qualified tax~~ <--  
17 PENNSYLVANIA QUALIFIED MUNICIPAL collector certificate to each <--  
18 tax collector upon the tax collector's successful completion of  
19 the ~~annual~~ continuing education requirements. <--

20    (m) Within thirty days of the department issuing a renewed  
21 ~~qualified tax~~ PENNSYLVANIA QUALIFIED MUNICIPAL collector <--  
22 certificate to a tax collector, the tax collector shall provide  
23 a copy of the renewed ~~qualified tax~~ PENNSYLVANIA QUALIFIED <--  
24 MUNICIPAL collector certificate to the municipal secretary or  
25 clerk of the ~~political subdivision~~ MUNICIPALITY for which the <--  
26 tax collector was elected.

27    (n) Completion of the requirements in subsection (m) is  
28 considered a qualification of office and if the tax collector  
29 fails to successfully complete the continuing education  
30 requirements or provide a copy of the ~~qualified tax~~ PENNSYLVANIA <--

1 QUALIFIED MUNICIPAL collector certificate to the municipal  
2 secretary or clerk within thirty days of the department's  
3 issuance of the certificate, the tax collector shall be deemed  
4 ineligible to be placed on the ballot for the office of tax  
5 collector at the end of the tax collector's current term of  
6 office.

7 ~~(e) A record of all qualified tax collectors shall be kept~~ <--  
8 ~~by the department and shall be open to public inspection and~~  
9 ~~copying upon payment of a nominal fee.~~

10 ~~(p) (O) The department shall bear the costs of subsections~~ <--  
11 ~~(c) (5), (h) (1) and (l) (2) and their requirements. The Governor~~  
12 ~~shall annually recommend an appropriation to the General~~  
13 ~~Assembly from the General Fund in an amount sufficient to cover~~  
14 ~~the costs incurred by the department in carrying out the~~  
15 ~~certification and training program.~~

16 (P) FIVE YEARS AFTER THE EFFECTIVE DATE OF THIS SECTION, THE <--  
17 DEPARTMENT SHALL REVIEW THE PROGRAM OF BASIC AND CONTINUING  
18 EDUCATION AND PROVIDE THE GENERAL ASSEMBLY WITH A REPORT  
19 DETAILING ANY FINDINGS AND RECOMMENDATIONS ON THE PROGRAM. THE  
20 REVIEW SHALL BE CONDUCTED IN CONSULTATION WITH THE FOLLOWING:

21 (1) THE PENNSYLVANIA STATE ASSOCIATION OF TOWNSHIP  
22 SUPERVISORS.

23 (2) THE PENNSYLVANIA STATE ASSOCIATION OF TOWNSHIP  
24 COMMISSIONERS.

25 (3) THE PENNSYLVANIA MUNICIPAL LEAGUE.

26 (4) THE PENNSYLVANIA STATE ASSOCIATION OF BOROUGHES.

27 (5) THE COUNTY COMMISSIONERS ASSOCIATION OF PENNSYLVANIA.

28 (6) THE PENNSYLVANIA SCHOOL BOARDS ASSOCIATION.

29 (7) THE PENNSYLVANIA STATE TAX COLLECTORS ASSOCIATION.

30 (8) FIVE TAX COLLECTORS WHO ARE NOT MEMBERS OF A STATEWIDE

1 TAX COLLECTORS ASSOCIATION. INDIVIDUALS UNDER THIS CLAUSE SHALL  
2 BE SELECTED BY THE DEPARTMENT FROM VARIOUS TYPES AND SIZES OF  
3 MUNICIPALITIES AND FROM DIFFERENT GEOGRAPHICAL REGIONS OF THIS  
4 COMMONWEALTH.

5 (g) The following words and phrases when used in this  
6 section shall have the meanings given to them in this subsection  
7 unless the context clearly indicates otherwise:

8 "Department" shall mean the Department of Community and  
9 Economic Development of the Commonwealth.

10 ~~"Qualified tax "~~PENNSYLVANIA QUALIFIED MUNICIPAL collector" <--  
11 shall mean a person who holds a current valid certificate of  
12 qualification issued by the Department of Community and Economic  
13 Development.

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

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

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

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

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

29 Section 22. Deputy Tax Collectors.--(a) (1) A tax <--  
30 collector may, with the approval of a taxing district and his

1 surety, deputize in writing one or more deputy tax collectors,  
2 who, when so deputized, shall be authorized to receive and  
3 collect any or all of the taxes in like manner and with like  
4 authority as the tax collector appointing them. Any tax  
5 collector, appointing any deputy collector, shall be responsible  
6 for and account to the taxing district for all taxes received or  
7 collected by his deputy.

8 (2) THE SURETY BOND ENTERED INTO BY THE TAX COLLECTOR <--  
9 PURSUANT TO SECTION 4 SHALL ALSO BE DEEMED TO COVER ALL TAXES  
10 COLLECTED BY A DEPUTY TAX COLLECTOR APPOINTED UNDER THIS  
11 SECTION. ANY CLAIMS MADE ON THE BOND ARISING FROM THE ACTIONS OF  
12 A DEPUTY TAX COLLECTOR SHALL BECOME THE RESPONSIBILITY OF THE  
13 TAX COLLECTOR.

14 (b) ~~[At]~~ NOTWITHSTANDING SUBSECTION (A), AT a minimum at the <--  
15 beginning of the tax collector's term, a tax collector shall,  
16 with the approval of ~~{a} each~~ [taxing district]  ~~served by that~~ <--  
17 ~~collector~~ MUNICIPALITY FOR WHICH THE TAX COLLECTOR WAS ELECTED <--  
18 and the tax collector's surety, appoint an individual as a  
19 deputy tax collector who shall collect and settle taxes during  
20 any incapacitation of the tax collector. ~~[the]~~ THE deputy tax <--  
21 collector shall collect and settle taxes for the duration of the  
22 tax collector's incapacitation~~[. as]~~ OR AS PROVIDED IN <--  
23 SUBSECTION (C). AS used in this subsection, the term  
24 "incapacitation" shall mean temporarily or permanently impaired  
25 by reason of physical illness, physical disability, mental  
26 illness, mental deficiency or other cause to the extent that the  
27 person lacks sufficient understanding or capacity to make or  
28 communicate responsible decisions concerning the collection and  
29 settlement of taxes.

30 ~~Section 5. The act is amended by adding a section to read:~~ <--

1 ~~Section 22.1. Determination of incapacitation or vacancy.~~  
2 ~~(a) All taxing districts served by a tax collector shall~~  
3 ~~jointly determine the period of incapacitation during which a~~  
4 ~~deputy appointed under section 22(b) shall collect and settle~~  
5 ~~taxes.~~

6 ~~(b) If the taxing districts served by a tax collector are~~  
7 ~~unable to agree on the period of incapacitation, two of the~~  
8 ~~taxing districts may petition the court of common pleas to~~  
9 ~~determine the period of incapacitation.~~

10 ~~(c) Any vacancy in the office of tax collector shall be~~  
11 ~~determined as otherwise provided by law.~~

12 (C) (1) IT SHALL BE A QUALIFICATION OF OFFICE FOR A TAX <--  
13 COLLECTOR TO HAVE THE CAPACITY TO COLLECT AND SETTLE TAXES. IF A  
14 TAX COLLECTOR DOES NOT MEET THIS QUALIFICATION, THE DEPUTY TAX  
15 COLLECTOR AS PROVIDED IN SUBSECTION (B) SHALL COLLECT AND SETTLE  
16 TAXES FOR THE DURATION OF THE INCAPACITATION.

17 (2) NOTHING IN THIS SUBSECTION SHALL BE CONSTRUED TO  
18 PRECLUDE A QUO WARRANTO ACTION REGARDING THE INCAPACITATED TAX  
19 COLLECTOR'S RIGHT TO HOLD OFFICE.

20 (D) A TAX COLLECTOR SHALL PROVIDE A COPY OF THE APPOINTMENT  
21 OF THE DEPUTY APPOINTED PURSUANT TO SUBSECTION (B) TO EACH  
22 TAXING DISTRICT SERVED BY THE TAX COLLECTOR.

23 (E) ANY VACANCY IN THE OFFICE OF TAX COLLECTOR SHALL BE  
24 FILLED AS OTHERWISE PROVIDED IN LAW.

25 (F) THE DEPUTY TAX COLLECTOR APPOINTED UNDER THIS SUBSECTION  
26 SHALL NOT BE AN IMMEDIATE FAMILY MEMBER OF THE TAX COLLECTOR.  
27 AS USED IN THIS SUBSECTION, THE TERM "IMMEDIATE FAMILY MEMBER"  
28 SHALL MEAN A SPOUSE, CHILD, STEPCHILD, PARENT, STEPPARENT,  
29 GRANDPARENT, GRANDCHILD, BROTHER, STEPBROTHER, SISTER,  
30 STEPSISTER OR LIKE RELATIVE-IN-LAW OF A TAX COLLECTOR.

1 Section ~~6~~ 5. All other acts and parts of acts are repealed <--  
2 insofar as they are inconsistent with this act.

3 Section ~~7~~ 6. The provisions of this act are severable. If  
4 any provision of this act or its application to any person or <--  
5 circumstance is held invalid, the invalidity shall not affect  
6 other provisions or applications of this act which can be given  
7 effect without the invalid provision or application.

8 Section ~~8~~ 7. This act shall take effect as follows: <--

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

11 (2) The ~~addition of section~~ AMENDMENT OR ADDITION OF <--  
12 SECTIONS 4.5(H) AND 4.6 of the act shall take effect January  
13 1, 2017.

14 (3) The remainder of this act shall take effect  
15 immediately.