

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 AMENDED ON SECOND CONSIDERATION, HOUSE OF REPRESENTATIVES, MAY 13, 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.

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

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

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

1 the office of tax collector shall be governed by 18 Pa.C.S. §  
2 9121(b) (2) .

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

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

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

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

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

30 (b) (1) The criminal history record information received by

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

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

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

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

29 (e) In no case shall an individual submit a nomination  
30 petition or papers for the office of tax collector if the

1 individual's criminal history record information indicates the  
2 individual has been convicted of any of the following:

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

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

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

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

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

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

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

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

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

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

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

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

26 Section 4.6. Permanent Basic and Continuing Education

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

28 consultation with the Pennsylvania State Tax Collectors'

29 Association and four tax collectors selected by the department

30 who are not members of a Statewide association and are selected

1 from different regions of this Commonwealth, 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 (b) (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) After successfully completing the basic training  
23 program, an individual shall sit for the qualification  
24 examination relating to the basic training program.

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

27 (iii) An individual who passes the basic qualification  
28 examination shall be known as a Pennsylvania qualified municipal  
29 collector.

30 (c) The department shall:

1 (1) Make certain a Pennsylvania qualified municipal  
2 collector certificate is issued to an individual who passes the  
3 basic qualification examination. The certificate shall expire  
4 four years from the date of issuance but may be renewed for  
5 subsequent terms upon the completion of mandatory continuing  
6 education in accordance with subsection (i).

7 (2) Maintain a register that lists all Pennsylvania  
8 qualified municipal collectors. The register shall be open to  
9 public inspection and copying upon payment of a nominal fee.

10 (3) Provide once each year a list of all Pennsylvania  
11 qualified municipal collectors on the department's World Wide  
12 Web site.

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

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

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

1 (e) (1) Except as provided in clause (3), before taking the  
2 oath of office, an individual elected to the office of tax  
3 collector shall complete the basic training program provided by  
4 the department and pass the basic qualification examination in  
5 accordance with this section. Upon successful completion of the  
6 basic qualification examination, the individual shall provide a  
7 copy of his Pennsylvania qualified municipal collector  
8 certificate to the municipal secretary or clerk of the  
9 municipality for which the individual has been elected.

10 (2) Except as provided in clause (3), it shall be a  
11 qualification of office for an individual elected to the office  
12 of tax collector to become a Pennsylvania qualified municipal  
13 collector before taking the oath of office for the office of tax  
14 collector. No individual shall become a tax collector if the  
15 individual is not a Pennsylvania qualified municipal collector  
16 on the date he is scheduled to take the oath of office as  
17 prescribed by law. If an individual is not a Pennsylvania  
18 qualified municipal collector on the date he is scheduled to  
19 take the oath, the office of tax collector shall be deemed  
20 vacant.

21 (3) (i) If an individual is appointed to fill a vacancy in  
22 the office of tax collector, the individual shall have sixty  
23 days to become a Pennsylvania qualified municipal collector. If  
24 the appointee fails to become a Pennsylvania qualified municipal  
25 collector within the time required, the office shall be deemed  
26 vacant.

27 (ii) Notwithstanding subclause (i), and if there is less  
28 than one year remaining in the term of the office of tax  
29 collector when a vacancy occurs in the office, the individual  
30 appointed as tax collector is not required to become a

1 Pennsylvania qualified municipal collector.

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

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

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

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

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

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

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

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

28 (2) The provision of clause (1) shall only apply to the  
29 basic qualification exam. Tax collectors subject to clause (1)  
30 shall be required to participate in the continuing education



1 program.

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

7 (4) A tax collector subject to clause (1) who is not  
8 reelected for the office of tax collector for the term  
9 immediately subsequent to the current term but has maintained  
10 their continuous status as a Pennsylvania qualified municipal  
11 collector shall not be required to retake the basic  
12 qualification examination again when retaking office.

13 (i) Each Pennsylvania qualified municipal collector shall be  
14 required to obtain six hours of mandatory continuing education  
15 during his term of office.

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

18 (1) Accounting.

19 (2) Auditing.

20 (3) Computerization.

21 (4) Ethics.

22 (5) Procedures for collecting taxes.

23 (6) Recent court decisions affecting the imposition and  
24 collection of taxes.

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

27 (k) The department shall inform Pennsylvania qualified  
28 municipal collectors of the continuing education requirement  
29 upon issuance of certificates.

30 (K.1) THE PENNSYLVANIA STATE TAX COLLECTORS' ASSOCIATION AND <--

1 ANY OTHER ORGANIZATION OR INDIVIDUAL MAY OFFER CONTINUING  
2 EDUCATION COURSES. EACH COURSE OFFERED SHALL BE REVIEWED AND  
3 APPROVED BY THE DEPARTMENT TO ENSURE THE COURSE COMPLIES WITH  
4 THE CRITERIA IN SUBSECTION (J).

5 (1) (1) Renewal of qualification shall be completed prior  
6 to the tax collector's final year in office, upon completion of  
7 continuing education requirements as set forth in this section.  
8 The collectors shall bear the cost of the program and  
9 qualification unless the municipality agrees to pay for the cost  
10 in whole or in part.

11 (2) The department shall issue a renewed Pennsylvania  
12 qualified municipal collector certificate to each tax collector  
13 upon the tax collector's successful completion of the continuing  
14 education requirements.

15 (m) Within thirty days of the department issuing a renewed  
16 Pennsylvania qualified municipal collector certificate to a tax  
17 collector, the tax collector shall provide a copy of the renewed  
18 Pennsylvania qualified municipal collector certificate to the  
19 municipal secretary or clerk of the municipality for which the  
20 tax collector was elected.

21 (n) Completion of the requirements in subsection (m) is  
22 considered a qualification of office and if the tax collector  
23 fails to successfully complete the continuing education  
24 requirements or provide a copy of the Pennsylvania qualified  
25 municipal collector certificate to the municipal secretary or  
26 clerk within thirty days of the department's issuance of the  
27 certificate, the tax collector shall be deemed ineligible to be  
28 placed on the ballot for the office of tax collector at the end  
29 of the tax collector's current term of office.

30 (o) The department shall bear the costs of subsections (c)

1 (5), (h)(1) and (l)(2) and their requirements. The Governor  
2 shall annually recommend an appropriation to the General  
3 Assembly from the General Fund in an amount sufficient to cover  
4 the costs incurred by the department in carrying out the  
5 certification and training program.

6 (p) Five years after the effective date of this section, the  
7 department shall review the program of basic and continuing  
8 education and provide the General Assembly with a report  
9 detailing any findings and recommendations on the program. The  
10 review shall be conducted in consultation with the following:

11 (1) The Pennsylvania State Association of Township  
12 Supervisors.

13 (2) The Pennsylvania State Association of Township  
14 Commissioners.

15 (3) The Pennsylvania Municipal League.

16 (4) The Pennsylvania State Association of Boroughs.

17 (5) The County Commissioners Association of Pennsylvania.

18 (6) The Pennsylvania School Boards Association.

19 (7) The Pennsylvania State Tax Collectors Association.

20 (8) Five tax collectors who are not members of a Statewide  
21 tax collectors association. Individuals under this clause shall  
22 be selected by the department from various types and sizes of  
23 municipalities and from different geographical regions of this  
24 Commonwealth.

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

28 "Department" shall mean the Department of Community and  
29 Economic Development of the Commonwealth.

30 "Pennsylvania qualified municipal collector" shall mean a

1 person who holds a current valid certificate of qualification  
2 issued by the Department of Community and Economic Development.

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

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

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

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

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

18 Section 22. Deputy Tax Collectors.--(a) (1) A tax  
19 collector may, with the approval of a taxing district and his  
20 surety, deputize in writing one or more deputy tax collectors,  
21 who, when so deputed, shall be authorized to receive and  
22 collect any or all of the taxes in like manner and with like  
23 authority as the tax collector appointing them. Any tax  
24 collector, appointing any deputy collector, shall be responsible  
25 for and account to the taxing district for all taxes received or  
26 collected by his deputy.

27 (2) The surety bond entered into by the tax collector  
28 pursuant to section 4 shall also be deemed to cover all taxes  
29 collected by a deputy tax collector appointed under this  
30 section. Any claims made on the bond arising from the actions of

1 a deputy tax collector shall become the responsibility of the  
2 tax collector.

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

19 (B) [AT] NOTWITHSTANDING SUBSECTION (A), AT A MINIMUM AT THE <--  
20 BEGINNING OF THE TAX COLLECTOR'S TERM, A TAX COLLECTOR SHALL,  
21 WITH THE APPROVAL OF A [TAXING DISTRICT] MUNICIPALITY FOR WHICH  
22 THE TAX COLLECTOR WAS ELECTED AND THE TAX COLLECTOR'S SURETY,  
23 APPOINT AN INDIVIDUAL AS A DEPUTY TAX COLLECTOR WHO SHALL  
24 COLLECT AND SETTLE TAXES DURING ANY INCAPACITATION OF THE TAX  
25 COLLECTOR. THE DEPUTY TAX COLLECTOR SHALL COLLECT AND SETTLE  
26 TAXES FOR THE DURATION OF THE TAX COLLECTOR'S INCAPACITATION,  
27 UNLESS THE TAXING DISTRICT DETERMINES ACTION UNDER SECTION 4.2  
28 OR 4.4 IS NECESSARY OR AS PROVIDED IN SUBSECTION (C). AS USED IN  
29 THIS SUBSECTION, THE TERM "INCAPACITATION" SHALL MEAN  
30 TEMPORARILY OR PERMANENTLY IMPAIRED BY REASON OF PHYSICAL

1 ILLNESS, PHYSICAL DISABILITY, MENTAL ILLNESS, MENTAL DEFICIENCY  
2 OR OTHER CAUSE TO THE EXTENT THAT THE PERSON LACKS SUFFICIENT  
3 UNDERSTANDING OR CAPACITY TO MAKE OR COMMUNICATE RESPONSIBLE  
4 DECISIONS CONCERNING THE COLLECTION AND SETTLEMENT OF TAXES.

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

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

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

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

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

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

26 Section 6. The provisions of this act are severable. If any  
27 provision of this act or its application to any person or  
28 circumstance is held invalid, the invalidity shall not affect  
29 other provisions or applications of this act which can be given  
30 effect without the invalid provision or application.

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

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

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

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