

Senate Local Government Committee



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HB 823 PN 1586 (Greiner)

SYNOPSIS:

Amends the Local Tax Collection Law, making clarifications and changes to the mandatory permanent basic and continuing education requirements for tax collectors and delaying its implementation; makes clarifications and changes to criminal history record requirements for tax collectors; makes clarifications and changes to the duties and qualifications of deputy tax collectors.

SUMMARY:

- House Bill 823 decreases the mandatory continuing education requirements for tax collectors from 6 hours per year to 6 hours per four year term, effective January 1, 2017. In the interim, the basic and continuing education program for tax collectors is voluntary.
- A provision is added establishing that organizations or individuals may offer continuing education courses with approval by the Department of Community and Economic Development ensuring compliance with required criteria.
- The term “qualified tax collector” is replaced with “Pennsylvania Qualified Municipal Collector.”
- Requires that DCED consult with four tax collectors who are not members of the Tax Collectors Association when developing the basic and continuing education programs.
- In 2022 DCED, with consultation from local government associations, shall conduct a review of the basic and continuing education program and report its findings to the General Assembly.
- A provision is added requiring an individual elected to the office of tax collector for the term beginning January 1, 2016 to submit a criminal history check to the municipality prior to taking the oath of office.
- With exceptions for county treasurers and neighboring tax collectors, within thirty days of being appointed to fill a vacancy in the office of tax collector the appointee shall provide a criminal history check to each taxing district serviced by that tax collector.
- A provision is added requiring a tax collector’s surety bond to cover all taxes collected by a deputy tax collector.
- Specifies that a deputy tax collector shall collect taxes through the duration of an incapacitation of the tax collector, unless the taxing district determines that collection by the county treasurer or a neighboring tax collector is necessary. Clarification is added that nothing in the subsection prevents a quo warranto action against an incapacitated tax collector’s right to hold office.
- A clarification is made that an appointed deputy tax collector must be approved by the municipality for which a tax collector was elected.
- A provision is added prohibiting immediate family members of a tax collector from serving as a deputy tax collector.

Effective Dates:

- The amendment of section 4.1 (Interim Basic and Continuing Education Programs for Tax Collectors) shall take effect on October 22, 2015.
- The amendment or addition of sections 4.5(h) and 4.6 (Permanent Basic and Continuing Education Programs for Tax Collectors) shall take effect on January 1, 2017.
- The remainder of the act shall take effect immediately.

BILL HISTORY:

Passed House 6/1/2015