

No. 2001-25

AN ACT

HB 168

Amending the act of May 25, 1945 (P.L.1050, No.394), entitled "An act relating to the collection of taxes levied by counties, county institution districts, cities of the third class, boroughs, towns, townships, certain school districts and vocational school districts; conferring powers and imposing duties on tax collectors, courts and various officers of said political subdivisions; and prescribing penalties," providing for a basic education program for tax collectors.

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

Section 1. Section 4.1 of the act of May 25, 1945 (P.L.1050, No.394), known as the Local Tax Collection Law, added December 20, 2000 (P.L.735, No.104), is amended to read:

Section 4.1. *Basic and Continuing Education [Program] Programs for Tax Collectors.*—(a) The department, in consultation with the Pennsylvania State Tax Collectors' Association, shall adopt and implement [a program] *programs of basic training, examination and qualification of tax collectors and of continuing education* to be met by persons qualified as tax collectors as condition for renewal. The department may contract with a third party to provide the *basic training, examination, qualification and continuing education*.

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

(i) Procedures for collecting taxes.

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

(iii) Auditing.

(iv) Accounting.

(v) Ethics.

(vi) Computerization.

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

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

(3) (i) An individual shall have the option to sit for any qualification examination relating to the basic education program.

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

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

(a.2) The department shall:

(1) Make certain a qualified tax collector certificate is issued to an individual who passes the basic qualification examination. The certificate shall expire one year from the date of issuance but may be renewed.

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

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

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

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

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

(b) Each qualified tax collector shall be required to obtain ten hours of mandatory continuing education during each year.

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

(1) Accounting.

(2) Auditing.

(3) Computerization.

(4) Ethics.

(5) Procedures for collecting taxes.

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

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

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

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

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

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

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

“Department” shall mean the Department of Community and Economic Development of the Commonwealth.

“Qualified tax collector” shall mean a person who holds a current valid certificate of qualification issued by the Department of Community and Economic Development.

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

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

(2) A treasurer of a city of the third class or a township of the first class in that person’s capacity as tax collector.

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

Section 2. This act shall take effect February 19, 2001, or immediately, whichever occurs later.

APPROVED—The 22nd day of June, A.D. 2001.

THOMAS J. RIDGE