
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 823 Session of
2015

INTRODUCED BY GREINER, ZIMMERMAN, FEE, CUTLER, HICKERNELL,
MENTZER, A. HARRIS AND McNEILL, MARCH 24, 2015

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, MARCH 24, 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
22 the court of common pleas.

1 Section 2. Sections 4.1 and 4.5 of the act, amended October
2 22, 2014 (P.L.2604, No.164), are amended to read:

3 Section 4.1. Interim Basic and Continuing Education Programs
4 for Tax Collectors.--(a) The department, in consultation with
5 the Pennsylvania State Tax Collectors' Association, shall adopt
6 and implement programs of basic training, examination and
7 qualification of tax collectors and of continuing education to
8 be met by persons qualified as tax collectors as condition for
9 renewal. The department may contract with a third party to
10 provide the basic training, examination, qualification and
11 continuing education.

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

14 (i) Procedures for collecting taxes.

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

17 (iii) Auditing.

18 (iv) Accounting.

19 (v) Ethics.

20 (vi) Computerization.

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

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

26 (3) (i) [After successfully completing the basic training
27 program, an] An individual shall have the option to sit for
28 [the] any qualification examination relating to the basic
29 [training] education program.

30 (ii) No individual shall obtain qualification unless that

1 individual has passed a basic qualification examination.

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

4 [Successful completion of the basic training program shall be
5 evidenced by a Pennsylvania Qualified Municipal Collector (PQMC)
6 designation. The designation shall be awarded only to
7 individuals who have successfully completed the basic training
8 program and passed the basic qualification examination.]

9 (a.2) The department shall:

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

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

19 (3) Provide once each year a list of all qualified tax
20 collectors on the department's 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 (a.3) 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 [(a.5) (1) Except as provided in clause (3), before taking
10 the 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 collector certificate to the municipal
16 secretary or clerk of the political subdivision for which the
17 individual has been elected.

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

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

1 the office shall be deemed vacant.

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

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

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

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

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

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

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

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

28 (2) A tax collector subject to clause (1) who is not
29 reelected for the office of tax collector for the term
30 immediately subsequent to the current term, but is reelected for

1 the office of tax collector for a later term, shall be subject
2 to the requirements of this section.]

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

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

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

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

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

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

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

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

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

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

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

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

25 (1) In accordance with 18 Pa.C.S. Ch. 91 (relating to
26 criminal history record information), a report of criminal
27 history record information from the Pennsylvania State Police.
28 The dissemination of criminal history record information to an
29 individual filing a nomination petition or papers for the office
30 of tax collector shall be governed by 18 Pa.C.S. § 9121(b) (2)

1 (relating to general regulations).

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

9 (3) An individual who has filed a nomination petition or
10 papers in 2015 for the office of tax collector prior to the
11 effective date of this clause and whose name will be printed on
12 the ballot for the November election occurring in 2015 shall
13 submit the information required under paragraph (1) or (2) to
14 the county board of elections within thirty days of the
15 effective date of this clause.

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

24 (1) In accordance with 18 Pa.C.S. Ch. 91, a report of
25 criminal history record information from the Pennsylvania State
26 Police. The dissemination of criminal history record information
27 to an individual certified by the county board of elections for
28 the office of tax collector shall be governed by 18 Pa.C.S. §
29 9121(b)(2).

30 (2) If an individual who for the two years immediately

1 preceding certification by the county board of elections for the
2 office of tax collector has not been a resident of this
3 Commonwealth, the individual shall submit a report of Federal
4 criminal history record information obtained pursuant to 28 CFR
5 Pt. 16, Subpt. C.

6 (a.2) An individual who is appointed to fill a vacancy shall
7 provide to each taxing district served by that collector the
8 following information obtained within thirty days of
9 appointment:

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

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

24 (b) (1) The criminal history record information received by
25 the county board of elections under (a) or (a.1) shall be
26 considered a part of the nomination petition or papers in
27 accordance with section 308 of the "Pennsylvania Election Code."
28 A Social Security number or other personal identification
29 information under section 708(b)(6)(i) of the act of February
30 14, 2008 (P.L.6, No.3), known as the "Right-to-Know Law," [may]

1 shall be redacted from the criminal history record information.

2 (2) The criminal history record information received by a
3 taxing district under subsection (a.2) shall be subject to the
4 Right-to-Know Law. A Social Security number or other personal
5 identification information under section 708(b)(6)(i) of the
6 Right-to-Know Law shall be redacted from the criminal history
7 record information.

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

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

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

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

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

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

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

30 (iv) 18 Pa.C.S. Ch. 41 (relating to forgery and fraudulent

1 practices).

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

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

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

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

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

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

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

17 Section 4.6. Permanent Basic and Continuing Education
18 Programs for Tax Collectors.--(a) The department, in
19 consultation with the Pennsylvania State Tax Collectors'
20 Association, shall adopt and implement programs of basic
21 training, examination and qualification of tax collectors and of
22 continuing education to be met by persons qualified as tax
23 collectors as condition for renewal. The department may contract
24 with a third party to provide the basic training, examination,
25 qualification and continuing education.

26 (b) (1) The basic training program shall include, but not
27 be limited to, the following courses:

28 (i) Procedures for collecting taxes.

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

1 (iii) Auditing.
2 (iv) Accounting.
3 (v) Ethics.
4 (vi) Computerization.
5 (vii) Recent court decisions affecting the imposition and
6 collection of taxes.

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

10 (3) (i) After successfully completing the basic training
11 program, an individual shall sit for the qualification
12 examination relating to the basic training program.

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

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

17 (c) The department shall:

18 (1) Make certain a qualified tax collector certificate is
19 issued to an individual who passes the basic qualification
20 examination. The certificate shall expire one year from the date
21 of issuance but may be renewed for subsequent consecutive years
22 upon the completion of mandatory continuing education in
23 accordance with subsection (i).

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

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

29 (4) Determine and approve reasonable fees for the training
30 program and for testing and qualification. The individual shall

1 bear the cost of the program, testing and qualification unless
2 the political subdivision agrees to pay for the cost in whole or
3 in part.

4 (5) Develop, implement and maintain an online training and
5 testing program as an alternative option for individuals in lieu
6 of in-classroom instruction and testing. The department may
7 provide the training via compact disc. The testing shall be
8 conducted in an online or a classroom setting. Nothing in this
9 clause shall preclude the department from contracting with a
10 third party to develop, implement or maintain the online
11 training or testing program or to develop, produce or distribute
12 the training compact disc.

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

17 (e) (1) Except as provided in clause (3), before taking the
18 oath of office, an individual elected to the office of tax
19 collector shall complete the basic training program provided by
20 the department and pass the basic qualification examination in
21 accordance with this section. Upon successful completion of the
22 basic qualification examination, the individual shall provide a
23 copy of his qualified tax collector certificate to the municipal
24 secretary or clerk of the political subdivision for which the
25 individual has been elected.

26 (2) Except as provided in clause (3), it shall be a
27 qualification of office for an individual elected to the office
28 of tax collector to become a qualified tax collector before
29 taking the oath of office for the office of tax collector. No
30 individual shall become a tax collector if the individual is not

1 a qualified tax collector on the date he is scheduled to take
2 the oath of office as prescribed by law. If an individual is not
3 a qualified tax collector on the date he is scheduled to take
4 the oath, the office of tax collector shall be deemed vacant.

5 (3) (i) If an individual is appointed to fill a vacancy in
6 the office of tax collector, the individual shall have sixty
7 days to become a qualified tax collector. If the appointee fails
8 to become a qualified tax collector within the time required,
9 the office shall be deemed vacant.

10 (ii) Notwithstanding subclause (i), and if there is less
11 than one year remaining in the term of the office of tax
12 collector when a vacancy occurs in the office, the individual
13 appointed as tax collector is not required to become a qualified
14 tax collector.

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

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

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

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

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

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

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

5 (h) (1) A tax collector in office on the effective date of
6 this subsection shall be considered a qualified tax collector
7 under this section and issued a qualified tax collector
8 certificate by the department and added to the list of qualified
9 tax collectors.

10 (2) The provision of clause (1) shall only apply to the
11 basic qualification exam. Tax collectors subject to this section
12 shall be required to participate in the continuing education
13 program.

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

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

25 (i) Each qualified tax collector shall be required to obtain
26 six hours of mandatory continuing education during each year of
27 his term of office.

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

30 (1) Accounting.

1 (2) Auditing.

2 (3) Computerization.

3 (4) Ethics.

4 (5) Procedures for collecting taxes.

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

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

9 (k) The department shall inform qualified tax collectors of
10 the continuing education requirement upon issuance of
11 certificates.

12 (1) (1) Renewal of qualification shall be on an annual
13 basis upon completion of continuing education requirements as
14 set forth in this section. The collectors shall bear the cost of
15 the program and qualification unless the political subdivision
16 agrees to pay for the cost in whole or in part.

17 (2) The department shall issue a renewed qualified tax
18 collector certificate to each tax collector upon the tax
19 collector's successful completion of the annual continuing
20 education requirements.

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

26 (n) Completion of the requirements in subsection (m) is
27 considered a qualification of office and if the tax collector
28 fails to successfully complete the continuing education
29 requirements or provide a copy of the qualified tax collector
30 certificate to the municipal secretary or clerk within thirty

1 days of the department's issuance of the certificate, the tax
2 collector shall be deemed ineligible to be placed on the ballot
3 for the office of tax collector at the end of the tax
4 collector's current term of office.

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

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

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

17 "Department" shall mean the Department of Community and
18 Economic Development of the Commonwealth.

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

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

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

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

29 (3) An employe or official who has been designated to
30 collect real property taxes in a municipality, other than a

1 county, existing or organized under 53 Pa.C.S. Pt. III Subpt. E
2 (relating to home rule and optional plan government), which
3 municipality has eliminated the elective office of tax
4 collector.

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

7 Section 22. Deputy Tax Collectors.--(a) A tax collector
8 may, with the approval of a taxing district and his surety,
9 deputize in writing one or more deputy tax collectors, who, when
10 so deputized, shall be authorized to receive and collect any or
11 all of the taxes in like manner and with like authority as the
12 tax collector appointing them. Any tax collector, appointing any
13 deputy collector, shall be responsible for and account to the
14 taxing district for all taxes received or collected by his
15 deputy.

16 (b) At a minimum at the beginning of the tax collector's
17 term, a tax collector shall, with the approval of [a] each
18 taxing district served by that collector and the tax collector's
19 surety, appoint an individual as a deputy tax collector who
20 shall collect and settle taxes during any incapacitation of the
21 tax collector. the deputy tax collector shall collect and settle
22 taxes for the duration of the tax collector's incapacitation. as
23 used in this subsection, the term "incapacitation" shall mean
24 temporarily or permanently impaired by reason of physical
25 illness, physical disability, mental illness, mental deficiency
26 or other cause to the extent that the person lacks sufficient
27 understanding or capacity to make or communicate responsible
28 decisions concerning the collection and settlement of taxes.

29 Section 5. The act is amended by adding a section to read:

30 Section 22.1. Determination of incapacitation or vacancy.--

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

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

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

11 Section 6. All other acts and parts of acts are repealed
12 insofar as they are inconsistent with this act.

13 Section 7. The provisions of this act are severable. If any
14 provision of this act or its application to any person or
15 circumstance is held invalid, the invalidity shall not affect
16 other provisions or applications of this act which can be given
17 effect without the invalid provision or application.

18 Section 8. This act shall take effect as follows:

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

21 (2) The addition of section 4.6 of the act shall take
22 effect January 1, 2017.

23 (3) The remainder of this act shall take effect
24 immediately.