

STEVEN C. MENTZER, MEMBER
97th LEGISLATIVE DISTRICT

P.O. BOX 202097
HARRISBURG, PA 17120-2097
PHONE: (717) 787-1776
FAX: (717) 705-2031

1555 HIGHLANDS DRIVE
SUITE 110
LITITZ, PA 17543
PHONE: (717) 626-1776
FAX: (717) 626-4234



House of Representatives
Commonwealth of Pennsylvania
Harrisburg

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www.RepMentzer.com
smentzer@pahousegop.com

March 13, 2019

Mrs. Robin Felty, Ed.D.
Superintendent, Manheim Township School District
450 A Candlewyck Road
Lancaster, PA 17601

Dear Dr. Felty:

Thank you for your letter dated March 1st regarding Senate Bill 82.

I am supportive of this measure.

As a matter of fact, I am a co-sponsor of an equivalent Bill in the House.
House Bill 793, introduced by Representative Keith Greiner.

Currently HB 793 is before the House Finance Committee. I have included a copy of the
legislation for your review.

Again Dr. Felty, thank you for your correspondence.

Respectfully,

A handwritten signature in black ink, appearing to read 'S. Mentzer', written over a horizontal line.

Steven Mentzer
State Representative
97th Legislative District

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 793 Session of 2019

INTRODUCED BY GREINER, MENTZER, FEE, RYAN, GROVE AND BERNSTINE,
MARCH 12, 2019

REFERRED TO COMMITTEE ON FINANCE, MARCH 12, 2019

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 and providing for optional alternative tax collection
10 agreements.

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

13 Section 1. Section 4(b) and (f) of the act of May 25, 1945
14 (P.L.1050, No.394), known as the Local Tax Collection Law, are
15 amended to read:

16 Section 4. Bonds of Tax Collectors.--* * *

17 (b) In boroughs, towns and townships of the first or second
18 class, the [elected] tax collector shall be the collector of
19 borough, town or township taxes, as the case may be, and of
20 county, county institution district, school district and
21 vocational school district taxes. He shall, before he enters
22 upon the duties of his office, take and subscribe an oath of

1 office and file the same in the office of the clerk of the court
2 of common pleas of the county. He shall enter into one surety
3 bond to the Commonwealth for all taxes to be collected by him,
4 in an amount to be fixed by the court of common pleas of the
5 county, which amount shall never exceed the estimated amount of
6 taxes charged in the duplicates to be delivered to him in one
7 year. Such bond may, at the option of the tax collector, be an
8 annual bond or may cover the full term of office for which the
9 tax collector shall have been elected or appointed. Such bond
10 shall have thereon at least one bonding company, and the
11 sufficiency of the sureties on the bond shall be approved by the
12 court of common pleas at any time prior to the delivery of a tax
13 duplicate to the tax collector. The bond shall be filed in the
14 office of the clerk of the court of common pleas on or before
15 the fifteenth day of March of the year in which the tax
16 collector qualifies for office and annually thereafter, except
17 where the first bond given by the tax collector covers the full
18 term of office for which he was elected or appointed. Should any
19 of the taxing districts be of the opinion, at any time, that the
20 bond given by the tax collector is not sufficient in amount, or
21 as to the surety thereon, the said taxing district may apply to
22 the court by petition to have the tax collector furnish
23 additional bond in the manner provided by this section.
24 Thereupon the tax collector shall furnish such additional bond,
25 if any, as the court of common pleas may prescribe, but not
26 exceeding the limitation as to the amount hereinbefore
27 prescribed: Provided, That where taxes for borough purposes are
28 collected by an appointee of council the bond shall be as may be
29 prescribed by council. The board of commissioners of any county
30 by resolution adopted no later than November 1 of the prior year

1 may authorize and require for the following year the joint
2 bidding by the board of commissioners of bonds for all tax
3 collectors for the county and for boroughs, incorporated towns
4 and townships of the first or second class, and school districts
5 and vocational school districts within the county. The joint
6 bidding of the bonds shall be subject to all provisions of this
7 act not inconsistent with the requirement of joint bidding.

8 * * *

9 (f) In case where a tax collector shall be appointed in a
10 borough, town or township of the first or second class [to fill
11 a vacancy in said office], or where the elected tax collector
12 shall have failed to qualify, or to furnish bond, or where a tax
13 collector shall have failed to settle a duplicate, as provided
14 in section thirty-one of this act, the person appointed in
15 accordance with existing laws, including an individual,
16 corporation or the county treasurer to collect such taxes, shall
17 give bond secured and conditioned as above provided; where a
18 township of the first or second class or a school district shall
19 in such cases exercise its power to appoint a separate tax
20 collector to collect its taxes, such appointee shall give bond
21 secured and conditioned as above provided.

22 * * *

23 Section 2. The act is amended by adding a section to read:

24 Section 4.7. Optional Alternative Tax Collection

25 Agreements.--(a) The following apply:

26 (1) Notwithstanding any other provision of law and subject
27 to subsection (b), a municipality may, by ordinance, enter into
28 an optional tax collection agreement with a tax officer named by
29 the municipality who shall be responsible for the continued
30 collection of all taxes previously collected by the tax

1 collector.

2 (2) A tax officer shall be one of the following:

3 (i) a tax bureau;

4 (ii) the county treasurer, provided that the governing body
5 of the municipality and the county commissioners enter into an
6 agreement that provides that the county treasurer shall have the
7 duties and responsibilities of billing and collecting all taxes
8 levied in the municipality;

9 (iii) the tax collector of an adjoining or conveniently
10 located taxing district provided that the governing body of the
11 municipality and the governing body of the adjoining or
12 conveniently located taxing district enter into an agreement
13 that provides that the tax collector shall have the duties and
14 responsibilities of billing and collecting all taxes levied in
15 the municipality. Prior to entering into an agreement the tax
16 collector must agree to collect taxes on the behalf of the
17 adjoining or conveniently located municipality;

18 (iv) a private agency already defined as a tax officer under
19 Chapter 5 of the act of December 31, 1965 (P.L.1257, No.511),
20 known as The Local Tax Enabling Act; or

21 (v) a public employee of the municipality or home rule
22 municipality.

23 (3) After naming a tax officer the municipality shall notify
24 the taxing districts for which the tax collector collected taxes
25 that the municipality is abolishing the office of tax collector
26 and has named a tax officer to replace the elected tax
27 collector.

28 (4) When a tax officer is named under this section the
29 municipal treasurer shall have the authority to take receipt of
30 payment of taxes if the tax officer is located outside of the

1 municipality.

2 (5) An optional alternative tax collection agreement is a
3 professional services contract and is not subject to the public
4 bidding process.

5 (b) An ordinance to enter into an optional tax collection
6 agreement shall take effect as follows:

7 (1) If the office of tax collector is vacant and the
8 municipality has named a tax officer prior to the effective date
9 of the ordinance entering into an optional tax collection
10 agreement, the ordinance shall take effect immediately.

11 (2) If the office of tax collector is not vacant and the
12 municipality enacts an ordinance to enter into an optional tax
13 collection agreement prior to the circulation of petitions for
14 the primary election, the office of tax collector shall be
15 abolished at the end of the current tax collector's term at
16 which time the optional tax collection agreement shall take
17 effect.

18 (3) If the municipality enacts an ordinance to enter into an
19 optional tax collection agreement after the circulation of
20 petitions for the primary and an individual received enough
21 signatures to be placed on the ballot in the primary election
22 for the office of tax collector, the ordinance may not take
23 effect until the office of tax collector becomes vacant or the
24 individual that has been elected to the office of tax collector
25 at the general election has served out his term.

26 (c) Any tax collector in office when a municipality enacts
27 an ordinance to enter into an optional tax collection agreement
28 under this section shall remain in office until the end of his
29 term and shall continue to have all the powers and duties of his
30 office.

1 (d) The following apply:

2 (1) A tax officer appointed by the municipality shall comply
3 with the basic and continuing education requirements under this
4 act.

5 (2) If the tax officer is an organization composed of
6 multiple people then at least one individual shall be designated
7 to comply with the basic and continuing education requirements
8 under this act.

9 (e) A tax officer shall name a deputy in accordance with
10 section 22(b).

11 (f) A tax officer shall comply with the bonding requirements
12 in section 4.

13 (g) A copy of the optional alternative tax collection
14 agreement entered into by the municipality shall be provided to
15 the county board of elections and after the effective date of
16 the agreement, the board of elections shall no longer place the
17 office of tax collector on the ballot in that municipality.

18 (h) An optional alternative tax collection agreement entered
19 into by a municipality is not required to have a fixed duration
20 and can be renegotiated or terminated at any time by the
21 municipality.

22 (i) The following apply:

23 (1) If at any time the municipality would like to end its
24 optional alternative tax collection agreement the municipality
25 shall provide written notice to the tax officer, the taxing
26 districts and the county board of elections that it plans to end
27 its optional alternative tax collection agreement

28 (2) Upon receipt of the notification under paragraph (1),
29 the board of elections shall place the office of tax collector
30 on the ballot for the municipality in the next municipal

1 election.

2 (3) The tax officer shall continue to collect taxes until a
3 tax collector has been elected and sworn into office.

4 Section 3. This act shall take effect in 60 days.