

## THE GENERAL ASSEMBLY OF PENNSYLVANIA

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**HOUSE BILL****No. 2166** Session of  
2014

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INTRODUCED BY SACCONI, O'NEILL, LAWRENCE, MILLARD, KOTIK,  
GODSHALL, MENTZER, MURT, COX, COHEN AND DeLUCA, APRIL 8, 2014

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AS REPORTED FROM COMMITTEE ON LOCAL GOVERNMENT, HOUSE OF  
REPRESENTATIVES, AS AMENDED, MAY 7, 2014

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## 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 tax collection records.

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

11 Section 1. Section 4.3 of the act of May 25, 1945 (P.L.1050,  
12 No.394), known as the Local Tax Collection Law, added July 7,  
13 2006 (P.L.374, No.80), is amended to read:

14 Section 4.3. Tax Collection Records.--(a) A tax collector  
15 during the time that he or she holds the office of tax collector  
16 shall maintain and have legal custody of tax collection records  
17 that are not in the custody of a taxing district.

18 (b) Nothing in this section shall prevent a person who  
19 formerly held the office of tax collector from maintaining  
20 copies of tax collection records that may be necessary for

1 purposes of any subsequent audit, tax certification or other  
2 required service or for defending against claims for liability  
3 that may be made against the former tax collector. Unless a  
4 court, upon a rule to show cause, shall extend the time, copies  
5 of tax collection records shall not be retained by a person who  
6 formerly held the office of tax collector or his representative  
7 for more than five years from the completion of the final audit  
8 for the last year in which the person who formerly held the  
9 office of tax collector was responsible for the collection of  
10 taxes. All copies of tax collection records held by the former  
11 tax collector or his representative shall be returned to the  
12 taxing district within the time period provided in this  
13 subsection.

14 (c) This section shall not be construed to do any of the  
15 following:

16 (1) Make a tax collector an "agency" or authorize requests  
17 of the tax collector for records pursuant to the act of June 21,  
18 1957 (P.L.390, No.212), referred to as the Right-to-Know Law.

19 (2) Alter or amend any law concerning the confidentiality of  
20 tax collection records.

21 (d) The following apply:

22 (1) No person who formerly held the office of tax collector  
23 shall intentionally and unlawfully deny legal custody or  
24 otherwise impair the availability of tax collection records by  
25 refusing to transfer possession of the records to a taxing  
26 district or its tax collector.

27 (2) Except as provided in subsection (b), no person who  
28 formerly held the office of tax collector shall retain  
29 possession of the tax collection records for more than thirty <--  
30 SIXTY days after the newly elected or appointed tax collector <--

1 takes the oath of office.

2 (3) If a person who formerly held the office of tax  
3 collector fails to comply with clause (2), a taxing district or  
4 the newly elected or appointed tax collector may bring a civil  
5 proceeding against the person who formerly held the office of  
6 tax collector to compel the turnover of tax collection records.

7 (e) As used in this section, the term "tax collection  
8 records" shall mean records to which access is required by a tax  
9 collector in order to carry out the duties under this act and  
10 which are among the categories of tax collection records that  
11 are to be maintained in conformity with disposition and  
12 retention schedules and regulations that are promulgated by the  
13 Local Government Records Committee in accordance with 53 Pa.C.S.  
14 Ch. 13 Subch. F (relating to records).

15 Section 2. This act shall take effect in 60 days.