

LEGISLATIVE REFERENCE BUREAU

AMENDMENTS TO SENATE BILL NO. 653

Sponsor:

Printer's No. 892

1 Amend Bill, page 1, line 30, by inserting after "505(a)"
2 , (a.1), (b), (c), (j) and (l)

3 Amend Bill, page 3, by inserting between lines 7 and 8

4 (a.1) Duties.--A tax collection committee has the following
5 duties:

6 (1) To keep records of all votes and other actions taken
7 by the tax collection committee.

8 (2) To appoint and oversee a tax officer for the tax
9 collection district as provided in section 507(a).

10 (3) To set the compensation of the tax officer under
11 section 507(c).

12 (4) To require, hold, set and review the tax officer's
13 bond required by section 509(d).

14 (5) To establish the manner and extent of financing of
15 the tax collection committee.

16 (6) To adopt, amend and repeal bylaws for the management
17 of its affairs consistent with subsection (f) and regulations
18 under section 508.

19 (7) To adopt, amend and repeal policies and procedures
20 consistent with the regulations under section 508 for the
21 administration of [income] taxes under section 509 within the
22 tax collection district. The procedures shall supersede any
23 contrary resolutions or ordinances adopted by a political
24 subdivision. This authority shall not be construed to permit
25 a tax collection committee to change the rate or subject of
26 any tax.

27 * * *

28 (b) Delegates.--

29 (1) The governing body of each political subdivision
30 within a tax collection district that imposed an income tax
31 prior to July 1, 2009, shall appoint one voting delegate and
32 one or more alternates to represent the political subdivision
33 on the tax collection committee by September 15, 2009. The
34 governing body of each political subdivision that after June
35 30, 2009, imposes [an income] a tax [for the first time]
36 under section 509 shall appoint one voting delegate and one
37 or more alternates to represent the political subdivision on

1 the tax collection committee. A voting delegate or alternate
2 shall serve at the pleasure of the governing body of the
3 political subdivision.

4 (2) The governing body of each political subdivision
5 within a tax collection district that prior to July 1, 2009,
6 does not impose an income tax may appoint one nonvoting
7 delegate and one or more alternates to represent the
8 political subdivision on the tax collection committee. If,
9 after June 30, 2009, the political subdivision imposes [an
10 income] a tax under section 509, the nonvoting delegate shall
11 become a voting delegate to represent the political
12 subdivision on the tax collection committee.

13 * * *

14 (c) Voting rights.--

15 (1) Only a delegate appointed by the governing body of a
16 political subdivision may represent a political subdivision
17 at a tax collection committee meeting. If a delegate cannot
18 be present for a tax collection committee meeting, the
19 alternate appointed under this section may represent the
20 political subdivision. Each delegate or alternate shall be
21 entitled to vote upon any action authorized or required of
22 the tax collection committee under this chapter.

23 (2) For the first meeting of the tax collection
24 committee, actions of the tax collection committee shall be
25 determined by a majority vote of those delegates present.
26 Votes shall be weighted among the governing bodies of the
27 member political subdivisions according to the following
28 formula: 50% shall be allocated according to the proportional
29 population of each political subdivision in proportion to the
30 population of each tax collection district as determined by
31 the most recent Federal decennial census data and 50% shall
32 be weighted in direct proportion to [income] tax revenues
33 collected in each political subdivision, based on each
34 political subdivision's most recent annual financial report
35 submitted to the department or the Department of Education.
36 For subsequent meetings, votes shall be taken in accordance
37 with this paragraph unless the bylaws provide otherwise.

38 (3) No later than September 1, 2009, the department
39 shall calculate the weighted vote for each political
40 subdivision within each tax collection district based on the
41 formula specified in paragraph (2). By July 1 of the year
42 following the first meeting, and of each year thereafter,
43 each tax collection committee shall recalculate the weighted
44 vote unless the bylaws provide for a more frequent
45 recalculation.

46 (4) If a political subdivision within the tax collection
47 district imposes [an income] a tax under section 509 for the
48 first time, the tax collection committee shall recalculate
49 the weighted vote or other method of voting under the bylaws.
50 * * *

51 (j) Appeals board.--

1 (1) By June 1, 2010, each tax collection committee shall
2 establish an appeals board comprised of a minimum of three
3 delegates or, in the case of a tax collection committee
4 established pursuant to subsection (m), a minimum of three
5 residents of the county.

6 (2) A determination of the tax officer relating to the
7 assessment, collection, refund, withholding, remittance or
8 distribution of [income] taxes may be appealed to the appeals
9 board by a taxpayer, employer, political subdivision or
10 another tax collection district.

11 (3) All appeals, other than those brought under
12 subsection (k), shall be conducted in a manner consistent
13 with 53 Pa.C.S. §§ 8431 (relating to petitions), 8432
14 (relating to practice and procedure), 8433 (relating to
15 decisions), 8434 (relating to appeals) and 8435 (relating to
16 equitable and legal principles to apply).

17 (4) A tax collection committee may enter into an
18 agreement with another tax collection committee to establish
19 a joint appeals board.

20 (5) No member of an appeals board or joint appeals board
21 may be a tax officer or an employee, agent or attorney for a
22 tax officer.

23 (6) An appeals board appointed pursuant to this section
24 shall constitute a joint local tax appeals board as provided
25 for in 53 Pa.C.S. § 8430 (relating to administrative appeals)
26 for purposes of taxes collected under the supervision of the
27 appointing tax collection committee.

28 * * *

29 (1) Annual budget required.--

30 (1) Each tax collection committee shall adopt an annual
31 budget providing for compensation of the tax officer and
32 other expenses of operating the tax collection district.

33 (2) The expenses of operating the tax collection
34 district shall be shared among and paid by all political
35 subdivisions within the tax collection district that are
36 represented by voting delegates on the tax collection
37 committee and shall be weighted in direct proportion to
38 [income] tax revenues collected in each participating
39 political subdivision based on the political subdivision's
40 most recent annual audit report required under this section.