

PASBO Guidance:
Act 32 County Role

1. **What is the county “Tax Collection Committee”?** Act 32 § 505 mandates a new government entity, called a **Tax Collection Committee (TCC)**, in every Pennsylvania county. The general role of the TCC is initially to appoint a tax collector or create a tax bureau to collect income tax on a county-wide basis, and thereafter to monitor and oversee future tax collector performance.
2. **What is the mandated county role in connection with the TCC?**
 - a. Act 32 assigns to the county commissioners a TCC organizational start-up role.
 - b. Per § 505(d), by September 15, 2009, the Chair of the county commissioners or the Chief Executive of the county, or his or her designee, of each county must give written notice to DCED and all school districts and municipalities within the tax collection district of a first TCC meeting, which must be held no later than November 16, 2009. The county must also give public notice in accordance with the Sunshine Law at least 21 days before the meeting. Attached is information concerning the required notices, including sample County Resolution and notice forms. Act 32 does not require a formal County Resolution by the Board of Commissioners; however, many counties prefer to take this type of action by resolution.
 - c. Per § 505(e), the Chair of the county commissioners or the Chief Executive of the county, or his or her designee, must convene and conduct the first TCC meeting, including recording all votes – until TCC officers are elected.
 - d. Per § 505(e), at the first meeting, the TCC elects officers – including a chairperson and vice chairperson who must be voting delegates, and a secretary who need not be a voting delegate.
 - e. As soon as TCC officers are elected, the mandated county role ends.
3. **Are there other possible roles the county might fulfill?**
 - a. Every TCC will need support of one or more full time or part time employees to fulfill the mandated TCC roles. Areas of required support are discussed in the attachment labeled **TCC Executive Director/Other Employees**. One possible strategy in order to provide the support needed by the TCC is for the county to provide a loaned employee to support the TCC.
 - b. Another possibility is that the county might wish to collect local income tax through the County Treasurer or another county office. Alternatively, the county might wish to be involved in creation of a tax collection bureau to collect local income tax.
 - c. If TCC representatives believe county assistance in these areas might be helpful, TCC representatives should discuss these possibilities with the county commissioners. Of course, TCC representatives can also develop other strategies for addressing these issues.
4. **When should school districts and municipalities communicate with the county?** In any event, early and ongoing communication with the county is imperative – starting in February or March 2009. As part of TCC advance planning, school district and municipal leaders involved in the TCC process should communicate with the county commissioners concerning the county role and any comments or recommendations the county wishes to make concerning the TCC process or county involvement.