

Act 32 Countywide Tax Collection Timetable

Key Implementation Deadlines

Action	Deadline
DCED releases list and map of each Tax Collection District (TCD) and provides it to the Legislative Reference Bureau for publication in PA Bulletin on 1/28/09	January 16, 2009
Taxing Bodies in counties with existing consolidated collection to adopt uniform resolutions designating said collection entity as their TCC	July 1, 2009
DCED Provides weighted vote for each Tax Collection Committee (TCC)	September 1, 2009
Municipality Imposes an EIT – Delegate is voting member	June 30, 2009
TCC delegates named by each political subdivision.	September 15, 2009
Public Notice and notice to DECD of the First Meeting	September 15, 2009
First meeting held by each Tax Collection Committee (TCC)	November 15, 2009
DCED Completes EIT System Study and provides to all TCCs	December 31, 2009
DCED Promulgates Regulations	
Bylaws approved by TCC.	April 15, 2010
Appeals boards appointed by TCC.	June 1, 2010
Tax collectors for 2012 appointed for TCD by TCC.	September 15, 2010
Notify DCED of the appointment within 10 days of appointment	No later than September 25, 2010
Determine whether Tax Officer will collect 2011 income taxes	November 1, 2010
Notify DCED of determination of whether Tax Officer will collect 2011 taxes	December 1, 2010
Transition plans from old to new collector completed	July 1, 2011
Transfer of all documents and responsibilities to new collector	June 30, 2012
Full Implementation (New withholding rules & 69 collectors).	January 1, 2012
Legislative Budget and Finance Committee completes audit and evaluation	December 31, 2016

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Deadline	Section	Action	DCED Responsibility
Jan. 28, 2009	<u>504</u> Tax Collection Districts	<ul style="list-style-type: none"> DCED releases list of political subdivisions included in each Tax Collection District (TCD) on its Web site. List sent to LRB January 16 for publication in PA Bulletin. 	<ul style="list-style-type: none"> List of political subdivisions included in each Tax Collection District.
July 1, 2009	<u>Section 505M</u> <u>Tax Collection Committees</u>	<ul style="list-style-type: none"> Majority of Taxing Bodies in counties with existing consolidated collection to adopt uniform resolutions designating said collection entity as their Tax Collection Committee (TCC) 	<ul style="list-style-type: none">
Sept. 1, 2009	<u>505 (c)(3)</u> Voting Rights	<ul style="list-style-type: none"> DCED calculates weighted vote for each political subdivision in a Tax Collection Committee (TCC) and provides it to TCC. 	<ul style="list-style-type: none"> Calculate weighted vote for each political subdivision in a TCC.
Sept. 15, 2009	<u>505 (b)(1)</u> Delegates Named	<ul style="list-style-type: none"> The governing body of each political subdivision that imposes an income tax (EIT or PIT) prior to 7/1/09 names a representative to the Tax Collection Committee (TCC). 	
Sept. 15, 2009	<u>505 (d)</u> First Meeting Notice	<ul style="list-style-type: none"> Chair of county commissioners or representative designated by chair of county commissioners schedules first meeting of TCC, and provides at least three weeks notice to public and each political subdivision (by at least October 25, 2009). 	<ul style="list-style-type: none"> Release suggested agenda on Web site and distribute to chair of county commissioners. Maintain list of first meetings.
Nov. 15, 2009	<u>505 (d)</u> First Meeting	<ul style="list-style-type: none"> Chair of county commissioners or designated representative chairs first meeting of TCC and verifies votes. Members of TCC elect a chair, vice chair and a secretary. Quorum (majority of taxing jurisdictions in TCD) needed to conduct business. 	
Dec. 31, 2009	<u>DECD Report</u>	<ul style="list-style-type: none"> Report on best practices, sample bylaws, procedures, regulations, forms, agreements and RFP. 	
April. 15, 2010	<u>505 (f)</u> Bylaws	<ul style="list-style-type: none"> Members of TCC approve bylaws for TCC & elect officers. 	

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	Approved		
May 15, 2010	<u>505 (f)</u> Bylaws Notification	<ul style="list-style-type: none"> TCC notifies DCED within 30 days of adoption of bylaws. 	<ul style="list-style-type: none"> List of bylaws and officers.
June 1, 2010	<u>505 (j)</u> Appeals Board Appointed	<ul style="list-style-type: none"> TCC appoints appeals board. 	<ul style="list-style-type: none"> Maintain list of appeals boards.
Sept. 15, 2010	<u>507 (a)</u> 2011 Collector Apptd	<ul style="list-style-type: none"> TCC appoints new tax collector for 2012 and thereafter. 	
Sept. 15, 2010	<u>507 (a)</u> - 2011 Collector Notice to DCED	<ul style="list-style-type: none"> TCC notifies DCED within 10 days of appointment of tax collector for 2012. 	<ul style="list-style-type: none"> Maintain list of collectors.
Nov. 1, 2010	<u>515 (b)(1)</u> 2010 Collector Selected	<ul style="list-style-type: none"> Political subdivisions select tax collectors for transition year (2011). 	
Dec. 1, 2010	<u>515 (b)(1)</u> 2010 Collector Notice to DCED	<ul style="list-style-type: none"> Political subdivisions notify DCED of change in tax collector for transition year (2011). 	
July 1, 2011	<u>515 (b) (3)</u> Transition Plans	<ul style="list-style-type: none"> TCC adopts transition plans from old withholding, remittance and distribution system to the new system and to move from existing collectors appointed by each political subdivision to new collector for TCD by June 30, 2012. 	<ul style="list-style-type: none"> Maintain list of transition plans.
Dec. 1, 2011	New Collectors in Register	<ul style="list-style-type: none"> TCC notifies DCED of tax collector for 2011. 	<ul style="list-style-type: none"> Add new collectors to Tax Register.
Jan. 1, 2011	<u>515 (b)(5)</u> Full Implementation	<ul style="list-style-type: none"> All taxes collected on January 1, 2012 and thereafter collected by new countywide collector. 	

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Deadline	Section	Action	DCED Responsibility
Jan. 31, 2011	<u>515 (b)(2)</u> Transition – Last Quarter of 2010 & 2010 W-2s	<ul style="list-style-type: none"> Employers remit tax monies withheld in last quarter of 2010, submit final quarterly reports and W-2's to collector for 2010. 	
Apr. 15, 2011	<u>515 (b)(1)</u> Transition – 2010 Returns	<ul style="list-style-type: none"> Tax collector selected by political subdivisions for the transition year (2011) receives tax returns, processes them and provide refunds for 2011 taxes. 	
Apr. 30, 2012	<u>515 (b)(5)</u> Transition – First Quarter of 2011	<ul style="list-style-type: none"> Employers remit tax monies withheld in first quarter of 2012, submit final quarterly reports and W-2's to new countywide tax collector certified on DCED Tax Register. 	
June 30, 2012	<u>515 (b)(4)</u> Final Transition	<ul style="list-style-type: none"> All previous collectors turn over records to TCC & new collector, unless political subdivision makes different arrangements for taxes levied prior to January 1, 2011. 	
Dec. 31, 2016	<u>517</u> Audit & Evaluation of System	<ul style="list-style-type: none"> LB & FC required to complete an audit and evaluation of Consolidated Local Income Tax Collection System. 	