

## **PREAMBLE**

The Pennsylvania Department of Community and Economic Development (the “Department”), under the authority of Chapter 5 (53 P.S. § 6924.501 et. seq.) of the Local Tax Enabling Act (53 P.S. § 6924.101 et. seq.) (“the Act”), hereby amends Title 12 of the Pennsylvania Code by adding Subpart D, Chapter 151. The purpose of the proposed regulations is to interpret and make specific the provisions within Chapter 5 of the Act.

### **Introduction**

Chapter 5 of the Act provides for the consolidated collection of local earned income taxes. Chapter 5 of the Act provides that the Department shall by regulations address the following areas therein:

- The filing of adjusted declarations of estimated net profits;
- The criteria under which the tax officer may waive the quarterly return and payment of income tax;
- The procedures for mandatory and voluntary mediation;
- The establishment of new county tax collection committees in situations in which political subdivisions have withdrawn from an established tax collection committee;
- The establishment of tax officer qualifications and requirements, including continuing education; and
- The creation of standardized forms, reports, notices, returns and schedules, in consultation with the Department of Revenue.

### **Analysis**

**Section 151.1** states the purpose of the regulations.

**Section 151.2** sets forth the procedures and deadlines for taxpayers to file adjusted declarations of estimated net profits.

**Section 151.3** sets forth the procedures and deadlines for taxpayers to file returns for taxable income not subject to withholding.

**Section 151.4** addresses the refunding of tax overpayments.

**Section 151.5** requires the Department to develop and annually update a Policy and Procedures Manual to be posted on the department’s website.

**Section 151.11** outlines which employers must withhold tax and file returns for their employees and specifies that employers must require new employees to complete a Local Earned Income Taxpayer Residency Certification Form. It also requires employers to keep this Residency Certification Form on file and identifies who has access to this information.

**Section 151.12** indicates that out of state employers are not required to withhold income taxes for employees residing in this Commonwealth but employed outside this Commonwealth. It also provides for voluntary withholding.

**Section 151.13** deals with the elective filing and remittance of taxes withheld by multi-work location employers. Pursuant to this section, an employer with more than one place of business in more than one tax collection district may elect to file one single combined return for all of its employees at all of its work locations with the Commonwealth.

**Section 151.21** establishes the hours of training required for both initial certification and continuing certification.

**Section 151.22** establishes the minimum number of persons required to receive mandatory education and meet the qualifications and requirements for tax officers.

**Section 151.23** lists the additional qualifications a tax officer must meet before being named a tax officer by a tax collection committee.

**Section 151.24** lists the duties of an appointed tax officer.

**Section 151.25** establishes that each tax collection committee provides a point of contact to the Department.

**Section 151.26** addresses the bond amount for tax officer.

**Section 151.41** explains the Mediation process under Act 32

**Section 151.51** addresses the method of procurement for goods and services needed by tax collection committees.

**Section 151.61** sets forth the timing and procedures to follow if a political subdivision desires to withdraw from governance by a specific tax collection committee.

### **Fiscal Impact**

- (a) Commonwealth. Administrative costs associated with the Department's responsibilities established under the Act and these proposed regulations.
- (b) Political Subdivisions. A 2004 report issued by the Department documented the fragmentation, complexity and inefficiency of the local earned income tax collection system. The report found that prior to 2012, 560 taxing authorities collected nearly \$1.9 billion in annual revenue for more than 2,900 local taxing jurisdictions. Due to inefficiencies in the system, it was estimated that as much as \$237 million in revenues were lost annually and therefore not available to municipalities and school districts.
- (c) Public. None.

### **Paperwork**

The proposed regulation will require the completion of new statewide forms to replace the forms created by each tax collector.

### **Regulatory Review**

Under Section 5(a) of the Regulatory Review Act, the Act of June 30, 1989 (P.L. 73, No. 19), (71 P.S. §§ 745.1 - 745.15), the agency submitted a copy of this proposed regulation on (date) to the Independent Regulatory Review Commission, the Chairperson of the House Urban Affairs Committee, and the Chairperson of the Senate Community, Economic and Recreational Development Committee. In addition to submitting the regulation, the agency has provided IRRC and the Committees with a copy of a detailed Regulatory Analysis Form prepared by the agency in compliance with Executive Order 1982-2, "Improving Government Regulations." A copy of this material is available to the public upon request.

If the Commission has any objections to any portion of the proposed regulation, it will notify the agency by (date) [30 days after the close of the public comment period]. Such notification shall specify the regulatory review criteria which have not been met by that portion. The Act specifies detailed procedures for review, prior to final publication of the regulation, by the agency, the General Assembly and the Governor of objections raised.

### **Effective Date/Sunset Date**

- (a) The proposed regulation would take effect immediately upon publication in the Pennsylvania Bulletin.

(b) A sun set date is not applicable as the Local Tax Enabling Act (53 P.S. § 6924.101 et. seq.) under which the proposed regulations are authorized does not specify a sunset date.

**Contact Person**

Interested persons are invited to submit in writing, within thirty (30) days from the date of publication of the proposed regulation in the Pennsylvania Bulletin, any comments, suggestions or objections regarding the proposed regulation to Jill. B. Busch, Deputy Chief Counsel, Office of Chief Counsel, Department of Community and Economic Development, Commonwealth Keystone Building, 400 North Street, 4<sup>th</sup> Floor, Harrisburg, PA 17120.

**ANNEX A**  
**TITLE 12. COMMERCE TRADE AND LOCAL GOVERNMENT**  
**PART V. COMMUNITY AFFAIRS AND DEVELOPMENT**  
**SUBPART D. LOCAL EARNED INCOME TAX**  
**CHAPTER 151. LOCAL EARNED INCOME TAX**

**GENERAL PROVISIONS**

- 151.1. Purpose.
- 151.2. Procedures for filing adjusted declarations of estimated net profits.
- 151.3. Procedures for filing taxable income not subject to withholding.
- 151.4. Refunds.
- 151.5. Publication of Policy and Procedure Manual.

**WITHHOLDING**

- 151.11. Registration of employers.
- 151.12. Voluntary withholding for resident employees employed outside of a tax collection district.
- 151.13. Elective filing and remittance by multi-work location employers.

**TAX OFFICER**

- 151.21. Mandatory education for tax officers.
- 151.22. Satisfaction of mandatory education requirement.
- 151.23. Minimum number of persons required to receive mandatory education and meet the qualifications and requirements for tax officers.
- 151.24. Qualifications before being selected as a tax officer
- 151.25. Duties of an appointed tax officer

**MEDIATION**

- 151.41. Rules for mediation.

**PROCUREMENT**

- 151.51. Procurement of goods and services – general rule.

**WITHDRAWAL AND ESTABLISHMENT OF A  
NEW TAX COLLECTION COMMITTEE**

151.61. Withdrawal and establishment of a new tax collection committee.

**GENERAL PROVISIONS**

**§151.1. Purpose.**

This chapter interprets and makes specific the provisions of Chapter 5 (53 P.S. § 6924.501, et. seq.) of the Local Tax Enabling Act (53 P.S. § 6924.101, et. seq.) (the “Act”).

**§ 151.2. Procedures for filing adjusted declarations of estimated net profits.**

Under subsection 502(c)(2)(iv) of the Act, every taxpayer who has filed the declaration of taxpayer's estimated net profits required under subsection 502(c) and who anticipates additional net profits not previously declared or has overestimated anticipated net profits shall file, on or before April 15 of the current year, June 15 of the current year, September 15 of the current year or December 31 of the current year, whichever date next follows the date on which the taxpayer first anticipates such change in anticipated net profits, an adjusted declaration of estimated net profits and pay to the resident tax officer on or before the quarterly payment dates that remain after the filing of the adjusted declaration, beginning with the quarterly payment date in which the adjusted declaration is filed, equal installments of the tax due as reported on the adjusted declaration of estimated net profits.

**§ 151.3. Procedures for filing taxable income not subject to withholding.**

Under subsection 502(c)(3) of the Act, every taxpayer who receives other taxable income not subject to withholding under subsection 512(3) of the Act shall make and file with the resident tax officer a quarterly return on or before April 15 of the current year, June 15 of the current year, September 15 of the current year, and January 15 of the succeeding year, setting forth the aggregate amount of actual or estimated taxable income not subject to withholding attributable to the taxpayer during the three-month periods ending March 31 of the current year, June 30 of the current year, September 30 of the current year, and December 31 of the current year, respectively, and subject to income tax, together with the source, nature, anticipated frequency and location of the taxable income. Every taxpayer filing a return shall, at the time of filing the return, pay to the resident tax officer the amount of income tax due or estimated to be due. The tax officer may waive the requirement to file a quarterly return payment of income tax

where the taxable income is received on less than a quarterly frequency or is anticipated to be an aggregate amount of less than \$12,000.00 annually.

**§ 151.4. Refunds.**

Refunds of overpayment of taxes shall be made in accordance with the Taxpayer Bill of Rights (53 Pa.C.S. § 8421, et seq.).

**§ 151.5. Publication of a Policy and Procedure Manual.**

The Department will develop and post on its website a Policy and Procedure Manual. The Department will update the Manual on an annual basis.

**WITHHOLDING**

**§ 151.11. Registration of employers.**

Under subsection 512(1) of the Act, if an employer has a place of business within a tax collection district and employs one or more persons, other than domestic servants, for compensation, the employer shall register with the tax officer for that tax collection district.

An employer shall collect and maintain such information as is required in section 512 of the Act. On or after January 1, 2012, an employer shall require each new employee to complete a Local Earned Income Taxpayer Residency Certification form as provided by the Department to help identify the political subdivision where an employee is domiciled and employed.

Additionally, an employer shall require each current employee who establishes a new address or domicile to complete a Residency Certification form. The employer shall retain residency information provided by the employee and, upon request, shall provide this information to the tax officer to reconcile, correct or otherwise confirm the political subdivision information for the employee.

**§ 151.12. Voluntary withholding for resident employees employed outside of a tax collection district.**

Under Section 512 of the Act, an out-of-state employer who employs a Pennsylvania resident at a work location outside of Pennsylvania is not required to withhold the local earned income tax. Any such employer may, however, voluntarily agree with the employee to withhold and remit the tax along with the appropriate forms to the tax officer of the tax collection district in which the employee resides. For purposes of this regulation, an out-of state employer is defined as an employer that does not have a place of business within this Commonwealth.

**§ 151.13. Elective filing and remittance by multi-work location employers.**

Under subsection 512(5) of the Act, an employer with more than one place of business in more than one tax collection district may elect to remit the tax withheld from all of its employees in all of its work locations within the Commonwealth for the preceding month and file within 30 days following the end of each month one single combined monthly return as follows:

- (1) In order to be eligible to file combined returns and make combined payments, the employer must:
  - a. File a notice of its intention to file combined returns and make combined payments with the tax officer for each place of employment at least one month prior to filing its first combined return or making its first combined payment;
  - b. File its combined return and remit its combined payment electronically on a monthly, rather than quarterly, basis; and
- (2) An employer with payroll operations located within one tax collection district shall file the combined return and remittance of earned income taxes withheld to the tax officer in that tax collection district; provided however, if the tax officer declines in writing to receive the combined filing, then the employer may choose to file a combined return with any tax officer in a tax collection district where the employer maintains a place of business employing one or more employees.
- (3) The election by an eligible employer to file combined returns and make combined payments shall in no way alter an employee's workplace for purposes of nonresident tax liability.
- (4) Selection of a tax officer to receive combined tax returns and remittances may be made no more frequently than on a tax year basis.
- (5) If an employer outsources payroll functions to a payroll processing company, the employer's place of business that forwards payroll data to the company will be deemed the employer's payroll operations location. The location of the payroll processing company will not be considered to be the employer's payroll operations location.

**TAX OFFICER**

**§ 151.21. Satisfaction of mandatory education requirement.**

- a. Initial Certification. Persons and entities are required to achieve a passing grade on the exam designated by the Department.
- b. Continuing Certification. Persons and entities are required to achieve a passing grade on the exam designated by the Department.

**§ 151.22. Minimum number of persons required to receive mandatory education and meet the qualifications and requirements for tax officers.**

A tax officer or a person or entity seeking appointment as a tax officer shall designate at least one (1) person for every (5) five counties for which the tax officer has been named a tax officer to satisfy the mandatory education requirements under subsection 508(e) of the Act and meet the qualifications and requirements for tax officers under these regulations. By way of example, if a tax officer has been named tax officer for twenty (20) tax collection districts, that tax officer must have at least four (4) employees who satisfy § 151.21(a) and (b) above.

**§151.23 Duties of a tax collection committee in selecting a tax officer**

Before selecting or re-appointing a tax officer for any tax collection district, a tax collection committee must verify that the proposed tax officer meets the following requirements:

1. The tax officer must meet or exceed all of the best practices as set forth by the Department in its Best Practices report of December 31, 2009.
2. The tax officer must provide to the TCC a written statement prepared by an accountant professional verifying that the tax officer operates and exists as a solvent entity.
3. The tax officer must have undergone a SSAE 16 audit (other other fiscal control audit) at least once in the last two (2) years.
4. The tax officer must certify with the tax collection committee that it does not use a third party to process employer or individual taxpayer tax returns.
5. If the tax officer already serves as a tax officer for another tax collection committee, the tax officer must be able to demonstrate timely earned income tax distributions.
6. Prior to selecting a tax officer, the tax collection committee must receive a minimum of five (5) positive references for the tax officer. The references must be contacted independently by the tax collection committee and cannot be provided by the tax officer.

7. The tax collection committee must conduct at least one on-site visit by a minimum of three (3) tax collection committee delegates to the office(s) of the tax officer prior to selecting the tax officer.
8. The tax officer must disclose any claim, including but not limited to litigation filed in either state or federal court, brought by a municipality, school district, tax collection committee or other tax officer against them or their insurer regarding the collection or distribution of earned income taxes.
9. The tax officer must meet the requirements of §151.21 - §151.22 above.
10. Every agreement between the tax collection committee and the tax officer shall include a termination clause that allows the tax collection committee to terminate the agreement if the tax officer fails to meet the requirements of this section. The termination clause shall provide that the tax collection committee shall terminate the agreement no later than thirty (30) days after it provides written notice to the tax office that the tax officer has failed to comply with the requirements of this section and the tax officer has failed to cure said non-compliance within the thirty (30) day notice period.
11. Every agreement between the tax collection committee and the tax officer shall include a termination for convenience clause that allows that tax collection committee to terminate the agreement for any reason or for no reason. The clause shall provide that the tax collection committee can terminate the agreement within sixty (60) days of providing written notice to the tax officer.

**§151.24 Duties of an approved tax officer.**

A tax officer must notify the Department and all the tax collection committees for which it collects if it fails to continually meet the requirements of §151.21 - §151.23 above. Failure of the tax officer to adhere to this section may result in the tax officer losing its certification.

**§151.25 Point of contact for a tax collection committee.**

Each tax collection committee must identify to the Department a point of contact who is available during normal business hours. The point of contact need not be a delegate of the tax collection committee. Each tax collection committee must provide a phone

number, email address and physical address of said point of contact. The tax collection committee must notify the Department if the point of contact changes.

**§151.26 Bond amount for tax officer.**

Act 32 Section 509(d) requires that tax collection committee to fix the amount of the bond in an amount equal to the maximum amount of taxes that may be held in the possession of the tax officer at any given time or an amount sufficient, in combination with fiscal controls, insurance and other risk management and loss prevention measures used by the tax collection district, to secure the financial responsibility of the tax officer in accordance with guidelines adopted by the Department.

When a tax collection committee agrees to a bond amount less than the maximum amount of taxes that may be held in the possession of the tax officer at any given time, the tax collection committee must do so by resolution. The tax collection committee must expressly indicate in the resolution the reasons why it has agreed to a lesser bond amount.

**MEDIATION**

**§ 151.41. Rules for mediation.**

Act 32 requires the Department to create guidelines to dictate how mediation will be conducted for any disputes among affected parties involving a deviation from taxes received. The following sets forth the practice and procedures for the Act 32 mediation program.

1. One or more affected political subdivisions (PSD)(s) shall give written notice (Notice) to the tax collection committee (TCC) and the Department of the desire to submit the disputed matter to mediation by the Department. Thereafter, the PSD(s), TCC, and tax officer shall submit to mediation in accordance with these Guidelines.
  - a. Only a PSD (school districts or municipalities) can initiate mediation requests (Initiating PSD(s)).
  - b. The Notice shall be submitted by regular mail.

- c. Included in the Notice shall be a statement from the Initiating PSD(s), as to whether or not the mediation meets the 10% or greater deviation threshold for mandatory mediation<sup>1</sup>.
    - d. There is a \$500.00 filing fee payable to the Department. The fee is not refundable and not appealable. The \$500.00 fee (payable by check) must be submitted together with the Notice to the Department by the Initiating PSD(s).
  2. Promptly upon receipt of the Notice, the Department shall provide a copy of the Notice to the tax officer. Within 20 days of the submission of the Notice, the Initiating PSD(s), TCC(s) and Tax officer(s) must each submit a written statement of no more than 5 pages to the Department and each other party, stating the position of each party as to the disputed and undisputed facts and issues in the case and whether prior settlement negotiations have occurred (Statement).
    - a. It is within the discretion of the Department to consider any information contained in a Statement filed after the 20 day deadline.
  3. Within 30 days of the Department's receipt of the Notice, the Department shall determine whether the dispute meets the threshold conditions for mandatory mediation (Determination).
    - a. If the issue being mediated is the same for more than one PSD, the PSDs must combine their Notices into one Notice, not to exceed 5 pages. In this instance, there is only one \$500.00 fee and it may be shared by the Initiating PSDs at their discretion.
    - b. The Determination is final and not appealable.
    - c. Notice of the Determination shall be issued by the Department in writing (including email if available) to all affected parties
  4. If the Determination is that the dispute requires mandatory mediation, the Department will turn the matter over to the Pennsylvania Office of General Counsel Dispute

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<sup>1</sup> Any dispute among the affected parties involving a 10% or greater deviation from taxes received in the previous tax year shall be subject to mandatory mediation under these Guidelines. A dispute involving less than the 10% threshold may be the subject of voluntary mediation in accordance with these Guidelines.

Resolution Coordinator (Coordinator) within 5 days of the date of the Determination. The Coordinator will appoint an OGC mediator to mediate the matter (Mediator). The selection of the Mediator is final and not appealable. The Mediator will attempt to complete the mediation within 20 days of their appointment, but no later than 30 days following the date of the Determination. Except as otherwise provided herein, the mediation will be conducted pursuant to the rules contained in the OGC Mediation Handbook. Any costs incurred or other mediation fees imposed by the Mediator will be equitably assessed against the parties at the discretion of the Mediator. The cost assessment is final and not appealable.

- a. All parties must participate in the mediation in good faith. Any party that fails to participate in good faith may be required to pay all the costs of the mediation. This decision shall be at the Mediator's discretion.
  - b. The Mediator may request any the Department personnel to be present for all or any portion of the mediation. This decision is final and not appealable.
  
5. If the Determination is that the dispute is the subject of voluntary mediation, all parties involved in the mediation including the Department, must agree to mediate the issue through the Coordinator within 5 days of the Department's determination. The Coordinator will appoint a Mediator to mediate the matter. The selection of the Mediator is final and not appealable. The Mediator will attempt to complete the mediation within 20 days of their appointment. Except as otherwise provided herein, the mediation will be conducted pursuant to the rules contained in the OGC Mediation Handbook. Any costs incurred or other mediation fees imposed by the Mediator will be equitably assessed against the parties at the discretion of the Mediator. The cost assessment is final and not appealable.
  - a. All parties must participate in the mediation in good faith. Any party that fails to participate in good faith may be required to pay all the costs of the mediation. This decision shall be at the Mediator's discretion.
  - b. The Mediator may request any the Department personnel to be present for all or any portion of the mediation. This decision is final and not appealable.

6. Any mediation sessions shall be closed to the public and shall not be subject to the requirements of 65 Pa.C.S. Ch. 7.
7. No offers or settlements made in a mediation session, excluding the final written settlement agreement, if any, shall be admissible as evidence in any subsequent judicial or administrative proceedings in accordance with the provisions of 42 Pa.C.S. § 5949 (relating to confidential mediation communications and documents.)
8. If a settlement is reached during the mediation, the Department shall prepare a written settlement agreement and obtain all necessary signatures within 30 days of the agreement of the parties to settle the issue. The settlement agreement shall be binding upon the parties to the agreement. Such settlement agreement shall be subject to the provisions of the Right-to-Know Law. Such agreements shall be admissible as evidence in any subsequent judicial or administrative proceedings in accordance with the provisions of the Pennsylvania Rules of Court, the Pennsylvania Rules of Evidence and 42 Pa.C.S. § 5949.
9. If the mediation has not resulted in a written agreement signed by the parties as provided in paragraph 8, the mediation shall be deemed to have been unsuccessful unless all parties and the Department agree in writing to extend the mediation. The Mediator shall have the right to determine that the mediation has been unsuccessful and to terminate the mediation if the parties have not executed a settlement agreement by the ending date of the extension, or any further extension agreeable to the affected parties and the Mediator.

## **PROCUREMENT**

### **§ 151.51. Procurement of goods and services – general rule.**

Tax collection committees shall procure goods and services in accordance with the provisions of the County Code (16 P.S. § 1802), through competitive sealed bids, unless otherwise specified in this section. All references in Section 1802 to county officials shall be deemed to refer to a designated procurement officer of the tax collection committee.

**WITHDRAWAL AND ESTABLISHMENT OF  
A NEW TAX COLLECTION COMMITTEE**

**§ 151.61. Withdrawal and establishment of a new tax collection committee.**

A. Under subsection 505(m) of the Act, each political subdivision governed by a tax collection committee established under subsection 505(m) of the Act may, within the ninety (90) day period ending November 15, 2013, and November 15 every fourth year thereafter, adopt and file with the Department and the tax collection committee a resolution evidencing its desire to withdraw from governance by such tax collection committee as of January 1 of the second succeeding calendar year.

1. If a majority of the governing bodies of such political subdivisions adopt resolutions evidencing a desire to withdraw, a new tax collection committee shall be established in accordance with the following:
  - a. The establishment of a new tax collection committee may not alter the geographic boundaries or the political subdivisions of the tax collection district.
  - b. The old tax collection committee shall stay in effect through December 31 of the first succeeding calendar year after the November 15 date to adopt resolutions evidencing a desire to withdraw.
  - c. The new tax collection committee shall become effective as of January 1 of the second succeeding calendar year after the November 15 date to adopt resolutions evidencing a desire to withdraw.
  - d. Other than the timing requirements as provided for in this section of the regulations, the new tax collection committee shall have all the obligations, duties and powers and be subject to the quorum and voting rights provisions provided for in the Act and these regulations.

B. Delegates.

1. The governing body of each political subdivision within the tax collection district that imposed an income tax prior to July 1 of the same year the November 15 date to adopt resolutions evidencing a desire to withdraw occurs shall appoint one voting delegate and one or more alternates to represent the political subdivision on the new

tax collection committee by September 15, of the succeeding calendar year after the November 15 date to adopt resolutions evidencing a desire to withdraw. The governing body of each political subdivision that after June 30 of the same year the November 15 date to adopt resolutions evidencing a desire to withdraw occurs imposes an income tax for the first time shall appoint one voting delegate and one or more alternates to represent the political subdivision on the tax collection committee. A voting delegate or alternate shall serve at the pleasure of the governing body of the political subdivision.

2. The governing body of each political subdivision within the tax collection district that prior to July 1 of the same year the November 15 date to adopt resolutions evidencing a desire to withdraw occurs does not impose an income tax may appoint one nonvoting delegate and one or more alternates to represent the political subdivision on the tax collection committee. If, after June 30 of the same year the November 15 date to adopt resolutions evidencing a desire to withdraw occurs the political subdivision imposes an income tax, the nonvoting delegate shall become a voting delegate to represent the political subdivision on the tax collection committee.
- C. The first meeting of the tax collection committee in the tax collection district shall be on or before May 15 of the year subsequent to the November 15 date to adopt resolutions evidencing a desire to withdraw. The chair of the county commissioners or the chief executive of the county in which the tax collection district is primarily located or the chair's designee shall schedule the first meeting of the tax collection committee and shall provide, at least twenty one (21) days before the meeting, public notice, as required by 65 Pa.C.S. §703 (relating to definitions), and notice by first class mail by March 15 of the year subsequent to the November 15 date to adopt resolutions evidencing a desire to withdraw to the department and to the governing body of each political subdivision located in the tax collection district.
- D. The chair of the county commissioners or the chair's designee or the chief executive of the county or his designee shall convene the first meeting of the tax collection committee, conduct the meeting and record all votes until a chairperson, vice chairperson and secretary

are elected by the tax collection committee. The voting delegates of the tax collection committee shall elect a chairperson and a vice chairperson, each of whom must be duly appointed voting delegates, and a secretary. The chairperson shall schedule meetings, set the agenda, conduct meetings, record votes and perform other duties as determined by the tax collection committee. The secretary shall maintain the minutes and records of the tax collection committee and provide notices to each delegate and alternate appointed to the tax collection committee.

- E. Before July 16 of the year subsequent to the November 15 date to adopt resolutions evidencing a desire to withdraw, the delegates of the new tax collection committee shall adopt bylaws to govern the tax collection committee and notify the department within thirty (30) days of adoption. The department shall provide sample bylaws to the tax collection committee. The tax collection committee shall provide written notice to each delegate and alternate delegate informing each delegate and alternate delegate that the adoption or amendment of bylaws will be considered at a meeting. Notice shall include copies of the proposed bylaws or amendments. The bylaws for each tax collection committee shall provide for the following:
1. Rules of procedure, quorum requirements, voting rights and provisions for managing the affairs of the tax collection committee.
  2. A list of officers, their terms and powers and a process for their election.
  3. Meetings, including special meetings.
  4. The process for adopting and amending bylaws.
  5. The procedure for the addition of new political subdivisions to the tax collection committee.
- F. Upon the election of any new officers, the tax collection committee shall notify the Department within thirty (30) days and shall provide the department with the name and address of each officer.

G. By September of the year subsequent to the November 15 date to adopt resolutions evidencing a desire to withdraw, the new tax collection committee shall establish an appeals board under the provisions of subsection 505(j) of the Act and these regulations.