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SYNOPSIS

Concerns certification of tax collectors.

CURRENT VERSION OF TEXT

As reported by the Assembly State and Local Government Committee on December 14, 2023, with amendments.



1 AN ACT concerning the certification of tax collectors and amending
2 P.L.1979, c.384.

3
4 **BE IT ENACTED** *by the Senate and General Assembly of the State*
5 *of New Jersey:*

6
7 1. Section 2 of P.L.1979, c.384 (C.40A:9-145.2) is amended to
8 read as follows:

9 2. a. Commencing on the effective date of **[this act]** P.L.1979,
10 c.384 (C.40A:9-145.1 et seq.), the director shall hold examinations
11 for certification as a tax collector semi-annually **[,]** and at such
12 other times as **[he]** the director may determine appropriate **[, for**
13 **certification as tax collector]**. An applicant for examination shall
14 furnish proof to the director, not less than 30 days before an
15 examination, that the applicant:

16 (1) is not less than 21 years of age**[,]** ;

17 (2) is a citizen of the United States**[,]** ;

18 (3) is of good moral character**[,]** ;

19 (4) has obtained a certificate or diploma issued after at least four
20 years of study in an approved secondary school or has received an
21 academic education considered and accepted by the Commissioner
22 of Education as fully equivalent;

23 (5) has graduated from a four-year course at an institution of
24 higher education of recognized standing, or has not less than two
25 years' full-time experience in tax collection, or has at least one
26 year's full-time experience in tax collection and 30 credit hours at
27 an institution of higher education of recognized standing; and

28 (6) possesses certificates of completion of Municipal Tax
29 Collection I, II, and III courses **[offered by]** from the Division of
30 Local Government Services in the Department of Community
31 Affairs or, with the division's approval, Rutgers, The State
32 University **[which courses shall be approved by the Division of**
33 **Local Government Services in the Department of Community**
34 **Affairs]** of New Jersey, or any other ¹**[college or university]**
35 institution of higher education¹.

36 b. For the purpose of this section, experience in tax collection
37 **[must]** shall include experience in the following areas: lien
38 enforcement, tax collecting, tax billing, and reporting **[, and,]** . An
39 applicant's experience in tax collection shall be attested to by the
40 tax collector of the employing municipality.

41 c. **[The]** An applicant shall furnish the proofs required
42 pursuant to this section **[shall be provided]** to the director on such
43 application forms and in such manner as shall be prescribed by the
44 director. Each completed application form shall be accompanied by

EXPLANATION – Matter enclosed in bold-faced brackets **[thus]** in the above bill is
not enacted and is intended to be omitted in the law.

Matter underlined thus is new matter.

Matter enclosed in superscript numerals has been adopted as follows:

¹Assembly ASL committee amendments adopted December 14, 2023.

1 a fee in the amount of \$50 payable to the order of the State
2 Treasurer and shall be filed with the director at least 30 days prior
3 to the date of the examination. Examinations shall be written, or
4 both written and oral, and shall be of such character as fairly to test
5 and determine the qualifications, fitness and ability of the person
6 tested to actually perform the duties of tax collector.

7 d. **【Commencing with examinations given】** (1) ¹**【On and】**
8 Commencing with examinations given¹ after the effective date of
9 P.L.1999, c.300, the examination shall be given in sections on the
10 subjects of:

11 (a) lien enforcement;

12 (b) tax collecting, tax billing, and reporting;

13 (c) policies and practices relating to tax collection in a
14 municipality operating under **【a】** the State fiscal year; and

15 (d) any other material as determined appropriate by the director
16 and in sections as determined necessary. The director shall notify
17 applicants of the nature of any such other material at the time the
18 examinations are announced.

19 (2) On and after the effective date of P.L. , c. ¹(C.)¹
20 (pending before the Legislature as this bill), ¹the director may
21 establish a State fiscal year tax collection course pursuant to
22 subsection e. of this section. If the director establishes a State fiscal
23 year tax collection course,¹ the examination shall be given in
24 sections on the subjects of:

25 (a) lien enforcement;

26 (b) tax collecting, tax billing, and reporting; and

27 (c) any other material as determined appropriate by the director
28 and in sections as determined necessary. The director shall notify
29 applicants of the nature of any such other material at the time the
30 examinations are announced.

31 (3) There shall be no limit on the number of times an applicant
32 may sit for any section of the examination. When an examination
33 section or sections are taken separately, the fee for registering for a
34 single examination sitting shall not exceed \$25.

35 e. **【A】** (1) For examinations given prior to the ¹【effective
36 date of P.L. , c. (C.) (pending before the Legislature as this
37 bill)】 establishment of a State fiscal year tax collection course
38 pursuant to paragraph (2) of this subsection¹ , a person shall not be
39 required to pass the State fiscal year section of the examination in
40 order to receive certification as a tax collector, except that any such
41 certification shall be noted as restricted to serve in a municipality
42 operating under a calendar fiscal year; and such a person shall not
43 serve as tax collector in a municipality operating under **【a】** the
44 State fiscal year until such time the person successfully passes the
45 State fiscal year section of the examination. The director shall note
46 that a person has passed the State fiscal year section of the
47 examination by appropriately noting the fact on the person's

certificate. Notwithstanding the provisions of this subsection, nothing shall preclude a certified tax collector who, prior to the effective date of P.L.1999, c.300, serves, served, or successfully passed the certified tax collector examination, from being appointed as a tax collector in a municipality operating under a State fiscal year.

(2) On and after the effective date of P.L. , c. ¹(C.)¹ (pending before the Legislature as this bill), ¹the director may establish a State fiscal year tax collection course. If the director establishes a State fiscal year tax collection course pursuant to this paragraph,¹ a person shall not serve as a tax collector in a municipality operating under the State fiscal year unless the person possesses:

(a) a certificate of completion for a State fiscal year tax collection course offered through the Division of Local Government Services in the Department of Community Affairs; and

(b) a State fiscal year endorsement on the person's tax collector certificate. The registration fee for a person to sit for the State fiscal year tax collection course shall be \$250, or such other amount as the director may promulgate by rules and regulations in accordance with the "Administrative Procedure Act," P.L.1968, c.410 (C.52:14B-1 et seq.), and shall be payable to the order of the State Treasurer.

(3) Notwithstanding any provision of this section to the contrary, a municipality operating under the State fiscal year may appoint a person as a tax collector if:

(a) prior to the effective date of P.L.1999, c.300, the person served as a tax collector or successfully passed the certified tax collector examination; or

(b) the person is a certified tax collector and successfully passed the State fiscal year section of a certified tax collector examination prior to the effective date of P.L. , c. ¹(C.)¹ (pending before the Legislature as this bill).

(cf: P.L.1999, c.300, s.1)

2. Section 3 of P.L.1979, c.384 (C.40A:9-145.3) is amended to read as follows:

3. a. Upon the successful completion of the examination by an applicant, a tax collector certificate shall be issued to **him** the applicant, upon the payment of an additional fee of \$50 payable to the order of the State Treasurer.

b. ¹**Upon** If the director establishes a State fiscal year tax collection course pursuant to paragraph (2) of subsection e. of section 2 of P.L.1979, c.384 (C.40A:9-145.2), then upon¹ the successful completion by an applicant of ¹**a State fiscal year tax collection** the¹ course ¹pursuant to subsection e. of section 2 of P.L.1979, c.384 (C.40A:9-145.2)]¹ , the Division of Local

1 Government Services shall add a State fiscal year endorsement to
2 the tax collector certificate, upon proper application for the
3 endorsement and payment of the application fee. The application
4 fee to add a State fiscal year endorsement to a tax collector
5 certificate shall be \$25, or such other amount as the director may
6 prescribe, by rules and regulations in accordance with the
7 “Administrative Procedure Act,” P.L.1968, c.410 (C.52:14B-1 et
8 seq.), and shall be payable to the order of the State Treasurer. The
9 director may prescribe the manner in which a person may apply for
10 a State fiscal year endorsement to a tax collector certificate.

11 (cf: P.L.1993, c.25, s.2)

12

13 3. This act shall take effect on the first day of the seventh
14 month next following enactment, except that the Director of the
15 Division of Local Government Services in the Department of
16 Community Affairs may take any anticipatory administrative action
17 in advance thereof as may be necessary for the implementation of
18 this act.