

## Allegheny County Southeast Tax Collection Committee

### Tax Collection Agreement – Amendment #1

**Background.** The Allegheny County Southeast Tax Collection Committee (the “TCC”) is a government entity created and organized under Act 32 of 2008, which amended and restated the Local Tax Enabling Act, 53 P.S. § 6924.101 *et seq.* Under Act 32, the TCC is required to appoint a tax collector to collect local earned income tax (“EIT”) levied by the school districts and municipalities that are part of the Allegheny County Southeast Tax Collection District (the “TCD”) and to oversee the appointed tax collector’s collections. The TCC appointed Kratzenberg & Associates, Inc., a Pennsylvania business corporation doing business as “Keystone Collections Group” (“Collector”), to collect EIT throughout the TCD. As required by Act 32, the TCC and Collector entered into a **Tax Collection Agreement** effective May 13, 2011 and renewed and extended effective January 30, 2014. The parties would like to again extend the term of the Tax Collection Agreement.

**Intending to be legally bound, the parties agree as follows:**

1. **Extension of Term.** Article III (Term) of the Tax Collection Agreement is hereby amended so as to extend the current term by five (5) years, and accordingly sets “December 31, 2024” as the term end date. As a result, the term of the Tax Collection Agreement shall end at midnight on December 31, 2024 unless otherwise extended or terminated in accordance with the provisions of the Tax Collection Agreement. In the event Pennsylvania law mandates that the Commonwealth becomes the collector of local earned income tax, and Keystone Collections Group ceases to serve as Collector, Keystone shall not charge nor expect a commission rate or compensation on any tax it does not administer.
2. **Commission Amount.** Tax Officer agrees to no increase in the commission rate charged to the political subdivisions of the TCC during the full period of the extended term.
3. **Legislative Proposals.** The parties acknowledge that the Pennsylvania Legislature is currently considering several proposals to amend the *Local Tax Enabling Act*. In the event that one of the bills pending in the Legislature (including but not limited to HB 866 and SB 653) becomes law and thus changes the manner by which the tax officer recovers delinquent tax collection costs from a contingent fee structure to another fee structure, the tax collector shall modify its cost recovery schedule in accordance with the new law.
4. **Effect.** The term of this extension agreement accordingly modifies the term of the Tax Collection Agreement. Capitalized terms that are used in this Amendment but that are not defined herein have the meanings provided in the Tax Collection Agreement. In reading this Amendment, the singular includes the plural and vice-versa.

5. **Execution.** This Amendment may be executed in counterparts, each of which shall be considered an original and all of which taken together shall be considered one document. Facsimile, electronic, and photocopied signatures on this Amendment shall be considered the same as original signatures for all purposes.

The parties hereby execute and make this Amendment effective on \_\_\_\_\_, 2018.

**TAX COLLECTOR**

Attest:

\_\_\_\_\_

By: \_\_\_\_\_

Title: President

Street Address:  
Keystone Collections Group  
546 Wendel Road  
Irwin PA 15642  
Facsimile Number: (724) 978-0339  
Email Address: tkratzenberg@keystonecollects.com

**ALLEGHENY COUNTY SOUTHEAST  
TAX COLLECTION COMMITTEE**

Attest:

\_\_\_\_\_

By: \_\_\_\_\_

Title: \_\_\_\_\_

Phone Number: \_\_\_\_\_  
Facsimile Number: \_\_\_\_\_  
Email Address: \_\_\_\_\_