

**York Adams Tax Bureau Policy Regarding the Use of Cellular Telephones and Electronic Devices by Visitors or Taxpayers within Public Areas of Bureau Offices**

**Whereas**, the use of cellular telephones and other electronic devices, such as electronic tablets and notebooks, laptops, cameras and recording devices has become prevalent in today's society; and

**Whereas**, advances in technology have greatly increased recording, video and picture-taking capabilities of cellular telephones and electronic devices; and

**Whereas**, the great majority of taxpayers and other visitors who enter a Bureau office to make payments, pose questions discuss tax issues carry a cellular telephone and/or electronic device with them; and

**Whereas**, taxpayers at the counter are increasingly using their cellular telephones to record conversations with Bureau personnel regarding tax issues; and

**Whereas**, given the advanced capability of cellular telephones and electronic devices to capture conversations and images through audio and video recordings and photographs, the Bureau staff and administration are concerned that confidential tax information of others is at risk of inadvertent or intentional recording or photography through the use of such cellular telephones or electronic devices;

**Whereas**, Section 6924.514 of the Local Tax Enabling Act and Section 17 of the Local Taxpayers Bill of Rights declare any information gained by a tax officer or any employee as a result of any declarations, returns, investigations, hearings or verifications is confidential tax information, the disclosure of which is prohibited; and

**Whereas**, the Pennsylvania Wiretapping Law requires consent by both participants for a conversation to be recorded.

**Now, therefore**, the Board of the York Adams Tax Bureau hereby enacts the following policy with regard to the use of cellular telephones and electronic devices by visitors and taxpayers within public areas of the Bureau:

1. The use of cellular telephones and electronic devices by visitors and taxpayers within the lobby and counter areas of any Bureau office is prohibited in order to maintain the confidentiality of tax information that is being discussed or is otherwise visible.
2. If a taxpayer/visitor requests to record a conversation with Bureau personnel at the counter or other public area of a Bureau office, the Bureau personnel shall refuse to allow the conversation to be recorded in any way. Bureau personnel will offer to meet with and discuss tax issues/questions with the taxpayer/visitor in a conference room or other isolated location within the office and will permit the conversation to be recorded. If a conference room or other isolated location is not immediately available, the Bureau personnel shall arrange for a mutually agreeable time to meet with the taxpayer/visitor.
3. In the event Bureau personnel determine, during the course of a conversation with a taxpayer/visitor, that the conversation is being recorded, Bureau personnel shall

immediately terminate the conversation, advise the taxpayer/visitor that they do not consent to the conversation being recorded and shall offer the opportunity to meet in a conference room or other isolated area of the office as provided in #2 above.

4. Any taxpayer/visitor using a cellular telephone or other electronic device while in the lobby or waiting in line shall be asked to terminate such use or to exit the office to continue their use of the cellular telephone or electronic device.
5. The prohibition of the use of cellular telephones and electronic devices shall be conspicuously posted at the entrance to and in the lobby/counter area of any Bureau office.

ADOPTED this 24<sup>th</sup> day of April, 2017, by the Board of the York Adams Tax Bureau.

# NOTICE

The use of cellular telephones and other electronic devices while in the lobby or at the counter are prohibited due to the confidential tax information being discussed within this office. Telephone calls must be made/continued outside.

Thank you.