

TITLE 4: ECONOMIC RESOURCES
DIVISION 1: REVENUE AND TAXATION

§ 1809. Record Retention and Conflict of Interest.

(a) The Commonwealth shall preserve the information contained in reports and returns filed under this Division until the Secretary orders them to be destroyed.

(b) The Director of the Division of Revenue and Taxation, every employee of that Division, and every employee of the Commonwealth involved in tax administration or tax litigation, while in such employment, shall not directly or indirectly engage in the business or profession of tax accounting or accept employment or compensation, from any person, firm, or corporation for the purpose of preparing the tax returns required by the Commonwealth. Nor shall such person accept any employment for the purpose of advising or preparing materials or data, or the auditing of books or records to be used as an effort to defeat or cancel any tax or part thereof that has been assessed by the Commonwealth.

Source: PL 3-11, § 809; repealed and reenacted by PL 14-35, § 4 (1809).