

TITLE 4: ECONOMIC RESOURCES
DIVISION 1: REVENUE AND TAXATION

§ 18149. Offenses by Officers and Employees of the Commonwealth.

Any officer or employee of the Commonwealth acting in connection with any tax law of the Commonwealth:

- (a) Who is guilty of any extortion or willful oppression under color of law; or
- (b) Who knowingly demands other or greater sums than are authorized by law, or receives any fee, compensation, or reward, except as by law prescribed, for the performance of any duty; or
- (c) Who with intent to defeat the application of any provision of this Division fails to perform any of the duties of his office or employment; or
- (d) Who conspires or colludes with any other person to defraud the Commonwealth; or
- (e) Who knowingly makes opportunity for any person to defraud the Commonwealth; or
- (f) Who does or omits to do any act with intent to enable any other person to defraud the Commonwealth, or
- (g) Who make or signs any fraudulent entry in any book, or makes or signs any fraudulent certificate, return, or statement; or
- (h) Who, having knowledge or information of the violation of any revenue law by any person, or of fraud committed by any person against the Commonwealth under any revenue law, fails to report, in writing, such knowledge or information to the Secretary; or
- (i) Who demands, or accepts, or attempts to collect, directly or indirectly as payment or gift, or otherwise, any sum of money or other thing of value for the compromise, adjustment, or settlement of any charge or complaint for any violation or alleged violation of law, except as expressly authorized by law to do so;

shall be dismissed from office or discharged from employment and, upon conviction thereof, shall be fined not more than \$10,000, or imprisoned not more than 5 years, or both.

The court may in its discretion award out of the fine so imposed an amount, not in excess of one-half thereof, for the use of the informer, if any, who shall be ascertained by the judgment of the court. The court also shall render judgment against the said officer or employee for the amount of damages sustained in favor of the party injured, to be collected by execution.

Source: PL 14-35, § 4 (1939).