

**TITLE 4: ECONOMIC RESOURCES**  
**DIVISION 1: REVENUE AND TAXATION**

**§ 1820. Regulations.**

The Secretary may adopt by regulation, interpretations, procedures, and regulations issued under the U.S. Internal Revenue Code (“IRC”) as adopted under Chapter 7, that are not clearly inconsistent with this Division and that are deemed necessary for the proper administration and enforcement of Commonwealth taxes and this Division.

**Source:** PL 3-11, § 820; repealed and reenacted by PL 14-35, § 4 (1820).