

TITLE 4: ECONOMIC RESOURCES
DIVISION 1: REVENUE AND TAXATION

§ 1894. Enforcement of Summons.

(a) *Jurisdiction of Commonwealth Superior Court.* If any person is summoned under the tax laws of the Commonwealth to appear, to testify, or to produce books, papers, records or other data, the Commonwealth Superior Court shall have jurisdiction by appropriate process to compel such attendance, testimony, or production of books, papers, records or other data.

(b) *Enforcement.* Whenever any person summoned neglects or refuses to obey such summons or to produce books, papers, records, or other data, or to give testimony, as required, the Secretary may apply to a judge of the Commonwealth Superior Court for an attachment against him for contempt. It shall be the duty of a judge to hear the application, and if satisfactory proof is made, to issue an attachment, directed to some proper officer, for the arrest of such person, and upon his being brought before him to proceed to a hearing of the case and upon such hearing a judge shall have the power to make such order as he shall deem proper, not inconsistent with the law for the punishment of contempt, to enforce obedience to the requirement of the summons and to punish such person for default or disobedience.

Source: PL 14-35, § 4 (1894).