

TAXES, COLLECTION OF
Act of Jun. 15, 1911, P.L. 974, No. 786
AN ACT

Cl. 72

To provide for the better collection of money and taxes due the Commonwealth, and property belonging to, or liable to escheat to, the same.

Section 1. Be it enacted, &c., That the Auditor General, at his discretion, shall have authority to cause to be commenced, in the name of the Commonwealth, in any court of the Commonwealth having jurisdiction, any appropriate suit at law or in equity, by action of assumpsit or otherwise, for any money or taxes due the Commonwealth, or property belonging to or liable to escheat to the same; and a remedy by means of such suit is hereby provided, whether it be now authorized by law or not, and any action at law or in equity, both by bill in the nature of a bill of discovery, inequity, or otherwise, which may be necessary for the ascertainment of the fact as to whether such money, taxes, or property exists and are due the Commonwealth, whether the defendant or defendants therein have or have not made any or all reports thereof required by law.

Section 2. For the purpose of investigating the books, accounts, documents, or papers of any person or corporation, liable by law to make report to the Auditor General for the purposes of taxation or payment of bonus, the Auditor General may employ, from time to time, one or more expert accountants, who shall have power to inspect the same and report thereon, and shall receive a reasonable compensation, to be fixed by the Auditor General: Provided, That any such investigation shall be limited to the books bearing only upon the subject-matter of the tax upon which the appeal is taken.

Section 3. For the purposes of prosecuting the actions hereby authorized, and aiding in the investigation of the facts connected therewith, the Auditor General may, from time to time, employ one or more counsel, learned in the law, who shall receive a reasonable compensation, to be fixed by the Auditor General.

Section 4. If any person or corporation shall fail to comply with any summons of the Auditor General for the attendance of persons, or for the production of books, accounts, documents, or papers, or shall refuse to be sworn as a witness, or refuse to testify fully as such; or if any person or corporation shall refuse to permit any person designated by the Auditor General to inspect books, accounts, documents, or papers, as required by law; the Auditor General may apply, by petition, in the name of the Commonwealth, to the court of common pleas having jurisdiction, and the court shall make such order, on reasonable notice to such person or corporation, as shall compel compliance with the law, and the violation of such order shall be a contempt of such court and punishable as such. The remedy herein provided shall be in addition to other remedies and penalties provided by law.