

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL
No. 1850 Session of
1977

INTRODUCED BY J. L. WRIGHT JR., NOVEMBER 15, 1977

REFERRED TO COMMITTEE ON FINANCE, NOVEMBER 15, 1977

AN ACT

1 Amending the act of March 4, 1971 (P.L.6, No.2), entitled "An
2 act relating to tax reform and State taxation by codifying
3 and enumerating certain subjects of taxation and imposing
4 taxes thereon; providing procedures for the payment,
5 collection, administration and enforcement thereof; providing
6 for tax credits in certain cases; conferring powers and
7 imposing duties upon the Department of Revenue, certain
8 employers, fiduciaries, individuals, persons, corporations
9 and other entities; prescribing crimes, offenses and
10 penalties," providing for expenses of detection and
11 punishment of frauds.

12 The General Assembly of the Commonwealth of Pennsylvania
13 hereby enacts as follows:

14 Section 1. The act of March 4, 1971 (P.L.6, No.2), known as
15 the "Tax Reform Code of 1971," is amended by adding a section to
16 read:

17 Section 1202.1. Expenses of Detection and Punishment of
18 Frauds.--The Secretary of Revenue, under regulations prescribed
19 by the Secretary of Revenue in comformance as nearly as possible
20 with the Federal Internal Revenue Service Regulation § 301.7623-
21 1, is authorized to pay such sums as he may deem necessary for
22 detecting and bringing to trial and punishment persons guilty of
23 violating the provisions of this act, or conniving at the same,

1 in cases where such expenses are not otherwise provided for by
2 law.

3 Section 2. This act shall take effect in 60 days.