

TITLE 4: ECONOMIC RESOURCES
DIVISION 1: REVENUE AND TAXATION

§ 18148. Attempts to Interfere with Administration of Commonwealth Tax Laws.

(a) *Corrupt or Forcible Interference.* Whoever corruptly or by force or threats of force (including any threatening letter or communication) endeavors to intimidate or impede any officer or employee of the Commonwealth acting in an official capacity under this Division, or in any other way corruptly or by force or threats of force (including any threatening letter or communication) obstructs or impedes or endeavors to obstruct or impede, the due administration of this Division, shall upon conviction thereof, be fined not more than \$5,000, or imprisoned not more than 3 years, or both. The term “threats of force,” as used in this subsection, means threats of bodily harm to the officer or employee of the Commonwealth or to a member of his family or household.

(b) *Forcible Rescue of Seized Property.* Any person who forcibly rescues or causes to be rescued any property after it shall have been seized under this Division, or shall attempt or endeavor so to do, shall, excepting in cases otherwise provided for, for every such offense, be fined not more than \$500, or not more than double the value of the property so rescued, whichever is the greater, or be imprisoned not more than 2 years.

Source: PL 14-35, § 4 (1938).