§ 994. No fine or imprisonment for non-payment of taxes. Neglect or refusal to pay any tax shall not be punishable as a contempt or as misconduct and no fine shall be imposed for such non-payment, nor shall any person be imprisoned or otherwise punishable on account of non-payment of any tax or of any fine imposed for refusal or neglect to pay such tax. This section shall not apply to proceedings supplementary to execution upon judgments recovered for taxes.