

458A.16 Penalties.

1. Any person who violates any provision of [this chapter](#), or any rule or order of the department where no other penalty is provided is guilty of a simple misdemeanor.

2. If any person, for the purpose of evading [this chapter](#), or any rule or order of the department, makes or causes to be made any false entry or statement in a report required by [this chapter](#) or by any rule or order, or makes or causes to be made any false entry in any record, account, or memorandum required by [this chapter](#), or by any rule or order, or omits, or causes to be omitted, from any record, account, or memorandum, full, true, and correct entries as required by [this chapter](#), or by any rule or order, or removes from this state or destroys, mutilates, alters, or falsifies any such record, account, or memorandum, the person is guilty of a fraudulent practice.

3. Any person knowingly aiding or abetting any other person in the violation of any provision of [this chapter](#), or any rule or order of the department is subject to the same penalty as that prescribed by [this chapter](#) for the violation by the other person.

[C66, 71, 73, 75, 77, 79, 81, §84.16; 82 Acts, ch 1199, §51, 96]

C93, §458A.16