

**453A.50 Violations, penalties.**

1. Any person who in any manner knowingly attempts to evade the tax imposed by this division or who knowingly aids or abets in the evasion or attempted evasion of the tax or who knowingly violates the provisions of section 453A.44, subsection 1, of this division, shall be guilty of a serious misdemeanor.

2. Except as otherwise provided, any person who violates any provisions of this division shall be guilty of a simple misdemeanor.

3. a. The following civil penalties shall be imposed for a violation of this division:

(1) A two hundred dollar penalty for the first violation.

(2) A five hundred dollar penalty for a second violation within three years of the first violation.

(3) A one thousand dollar penalty for a third or subsequent violation within three years of the first violation.

b. The penalty imposed in this subsection is in addition to the tax, penalty, and interest imposed in other sections of this division. Each day a violation occurs counts as a new violation for purposes of this subsection.

[C71, 73, 75, 77, 79, 81, §98.50]

C93, §453A.50

2007 Acts, ch 186, §50, 51; 2008 Acts, ch 1032, §56

Referred to in §453A.46

[P] Seizure and forfeiture of tobacco products, see §453A.32