

**424.17 Penalties — offenses — limitation.**

1. In addition to the charge or additional charge, the charge payer shall pay a penalty as provided in [section 421.27](#). The charge payer shall also pay interest on the charge or additional charge at the rate in effect under [section 421.7](#) for each month counting each fraction of a month as an entire month, computed from the date the return was required to be filed. The penalty and interest shall be paid to the department and disposed of in the same manner as the charge imposed under [this chapter](#). Unpaid penalties and interest may be enforced in the same manner as the charge imposed by [this chapter](#).

2. A person who willfully attempts to evade a charge imposed by [this chapter](#) or the payment of the charge or a person who makes or causes to be made a false or fraudulent return with intent to evade the charge imposed by [this chapter](#) or the payment of the charge is guilty of a class “D” felony.

3. The certificate of the director to the effect that a charge has not been paid, that a return has not been filed, or that information has not been supplied pursuant to [this chapter](#), shall be prima facie evidence thereof.

4. A prosecution for an offense specified in [this section](#) shall be commenced within six years after its commission.

[89 Acts, ch 131, §28; 90 Acts, ch 1168, §47; 90 Acts, ch 1172, §12; 99 Acts, ch 152, §12, 40](#)