

**425.29 False claim — penalty.**

A person who makes a false affidavit for the purpose of obtaining credit or reimbursement provided for in [this division](#) or who knowingly receives the credit or reimbursement without being legally entitled to it or makes claim for the credit or reimbursement in more than one county in the state without being legally entitled to it is guilty of a fraudulent practice. The claim for credit or reimbursement shall be disallowed in full and if the claim has been paid the amount shall be recovered in the manner provided in [section 425.27](#). The director of revenue shall send a notice of disallowance of the claim.

[C71, 73, §425.1(5); C75, 77, 79, 81, §425.29]

[83 Acts, ch 160, §10](#); [99 Acts, ch 152, §16, 40](#); [2003 Acts, ch 145, §286](#)