

426C.8 False claim — penalty.

A person who makes a false claim for the purpose of obtaining a credit provided for in [this chapter](#) or who knowingly receives the credit without being legally entitled to it is guilty of a fraudulent practice. The claim for a credit of such a person shall be disallowed and if the credit has been paid the amount shall be recovered in the manner provided in [section 426C.7](#). In such cases, the director of revenue shall send a notice of disallowance of the credit.

2013 Acts, ch 123, §10, 13

Section takes effect July 1, 2013, and applies to property taxes due and payable in fiscal years beginning on or after July 1, 2014; 2013 Acts, ch 123, §13