

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](#)

Seizure and forfeiture of tobacco products, see [§453A.32](#)