

**437A.13 Penalties — offenses — limitation.**

1. A taxpayer is subject to the penalty provisions in [section 421.27](#) with respect to any replacement tax due under [this chapter](#). A taxpayer shall also pay interest on the delinquent replacement tax at the rate in effect under [section 421.7](#) for each month computed from the date the payment was due, counting each fraction of a month as an entire month. The penalty and interest shall be paid to the county treasurer, or in the case of penalty and interest associated with a municipal transfer replacement tax to the city financial officer, and shall be disposed of in the same manner as other receipts under [this chapter](#). Unpaid penalties and interest may be enforced in the same manner as provided for unpaid replacement tax under [this chapter](#).

2. A taxpayer, or officer, member, or employee of the taxpayer, who willfully attempts to evade the replacement tax imposed or the payment of the replacement tax is guilty of a class “D” felony.

3. The issuance of a certificate by the director or a county treasurer stating that a replacement tax has not been paid, that a return has not been filed, or that information has not been supplied pursuant to [this chapter](#) is prima facie evidence of such failure.

4. A taxpayer, or officer, member, or employee of the taxpayer, required to pay a replacement tax, or required to make, sign, or file an annual return or supplemental return, who willfully makes a false or fraudulent annual return, or who willfully fails to pay at least ninety percent of the replacement tax or willfully fails to make, sign, or file the annual return, as required, is guilty of a fraudulent practice.

5. For purposes of determining the place of trial for a violation of [this section](#), the situs of an offense is in the county of the residence of the taxpayer, officer, member, or employee of the taxpayer charged with the offense, unless the taxpayer, officer, member, or employee of the taxpayer is a nonresident of this state or the residence cannot be established, in which event the situs of the offense is in Polk county.

6. Prosecution for an offense specified in [this section](#) shall be commenced within six years after the commission of the offense.

[98 Acts, ch 1194, §14, 40](#)

Referred to in [§437A.8](#), [437A.15](#), [437A.22](#)