

**703.5 Liability of corporations, partnerships and voluntary associations.**

1. A public or private corporation, partnership, or other voluntary association shall have the same level of culpability as an individual committing the crime when any of the following is true:

*a.* The conduct constituting the offense consists of an omission to discharge a specific duty or an affirmative performance imposed on the accused by law.

*b.* The conduct or act constituting the offense is committed by an agent, officer, director, or employee of the accused while acting within the scope of the authority of the agent, officer, director or employee and in behalf of the accused and when said act or conduct is authorized, requested, or tolerated by the board of directors or by a high managerial agent.

2. "*High managerial agent*" means an officer of the corporation, partner, or other agent in a position of comparable authority with respect to the formulation of policy or the supervision in a managerial capacity of subordinate employees.

[C79, 81, §703.5]

[2013 Acts, ch 30, §261](#)