

**99.27 Mulct tax.**

When a permanent injunction issues against any person for maintaining a nuisance as defined in [section 99.1A](#), or against any owner or agent of the building kept or used for the purpose prohibited by [this chapter](#), there shall be imposed upon said building and the ground upon which the same is located and against the person or persons maintaining the nuisance and the owner or agent of the premises, a mulct tax of three hundred dollars. The imposing of the mulct tax shall be made by the court as a part of the proceeding.

[SS15, §4944-h8; C24, 27, 31, 35, 39, §1613; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §99.27]

[2015 Acts, ch 30, §37](#)

Nuisance defined, §99.1A