

**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 department of revenue shall send a notice of disallowance of the credit.

[2013 Acts, ch 123, §10, 13](#); [2015 Acts, ch 109, §16, 75](#)