

**426A.15 Penalty.**

Any person making a false affidavit for the purpose of obtaining the exemption provided for in [sections 426A.11 through 426A.14](#) or who knowingly receives such exemption without being legally entitled thereto, or who makes claim for exemption in more than one county in the state shall be guilty of a fraudulent practice.

[C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §427.7]

[99 Acts, ch 151, §88, 89](#)

CS99, §426A.15

[2021 Acts, ch 80, §266](#)

Referred to in [§420.207](#)

Fraudulent practices; see [§714.8](#)