

**437.5 Failure to furnish.**

In case of the total failure or refusal to make any statement required by [sections 437.2](#) and [437.4](#) to be made by May 1 in any year, or of failure or refusal to make other or further statement within thirty days from the time the notice is received by the company that the additional statement is required by the department of revenue, the company shall forfeit and pay to the state, one hundred dollars for each day the total failure or refusal to make any report is continued beyond the first day of May of the year in which it is required, or in case of any other or further report required by the department for each day it is delayed beyond thirty days from the receipt of the notice by the company that the additional report is required. The forfeiture shall be sued for and recovered in any proper form of action in the name of the state and on relation of the director of revenue of the state, and the penalty, when collected, shall be paid into the general fund of the state.

[SS15, §1346-1; C24, 27, 31, 35, 39, §7093; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §437.5]

[86 Acts, ch 1241, §40](#); [2003 Acts, ch 145, §286](#); [2015 Acts, ch 109, §40, 75](#)