

**10A.314 Failure to report.**

1. The workers' compensation commissioner may require any employer to supply the information required by [section 10A.312](#) or to file a report required by [section 10A.313](#) or [10A.315](#) or by agency rule, by written demand sent to the employer's last known address. Upon failure to supply such information or file such report within thirty days, the employer may be ordered to appear and show cause why the employer should not be subject to assessment of one thousand dollars for each occurrence. Upon such hearing, the workers' compensation commissioner shall enter a finding of fact and may enter an order requiring such assessment to be paid into the second injury fund created by [sections 85.63 through 85.69](#). In the event the assessment is not voluntarily paid within thirty days, the workers' compensation commissioner may file a certified copy of such finding and order with the clerk of the court for the district in which the employer maintains a place of business. If the employer maintains no place of business in this state, service shall be made as provided in [chapter 85](#) for nonresident employers. In such case the finding and order may be filed in any court of competent jurisdiction within this state.

2. The workers' compensation commissioner may thereafter petition the court for entry of judgment upon such order, serving notice of such petition on the employer and any other person in default. If the court finds the order valid, the court shall enter judgment against the person or persons in default for the amount due under the order. No fees shall be required for the filing of the order or for the petition for judgment, or for the entry of judgment or for any enforcement procedure thereupon. No supersedeas shall be granted by any court to a judgment entered under [this section](#).

3. When a report is required under [section 10A.313](#) or [10A.315](#) or by agency rule, and the employer's insurance carrier possesses the information necessary to file the report, the insurance carrier shall be responsible for filing the report in the same manner and to the same extent as an employer under [this section](#).

[S13, §2477-m36; C24, 27, 31, 35, 39, §1435; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §86.12]

[98 Acts, ch 1061, §11](#); [2003 Acts, 1st Ex, ch 1, §122, 124, 133](#)

[[2003 Acts, 1st Ex, ch 1, §122, 124, 133](#), amendments to this section rescinded pursuant to *Rants v. Vilsack*, 684 N.W.2d 193]

[2004 Acts, 1st Ex, ch 1001, §14, 19](#); [2017 Acts, ch 54, §76](#); [2021 Acts, ch 80, §42](#); [2023 Acts, ch 19, §1477](#)

C2024, §10A.314