

**453A.50 Violations, penalties.**

1. Any person who in any manner knowingly attempts to evade the tax imposed by this division or who knowingly aids or abets in the evasion or attempted evasion of the tax or who knowingly violates the provisions of section 453A.44, subsection 1, of this division, shall be guilty of a serious misdemeanor.
2. Any person who otherwise violates any provisions of this division shall be guilty of a simple misdemeanor.

[C71, 73, 75, 77, 79, 81, § 98.50]

C93, § 453A.50