

**428A.10 Penalty.**

Any person, firm or corporation liable for the tax imposed by [this chapter](#) who knowingly fails to comply with [this chapter](#) relating to the payment of the real estate transfer tax is guilty of a simple misdemeanor.

[C66, 71, 73, 75, 77, 79, 81, §428A.10]

[83 Acts, ch 135, §5](#)