

**450.63 Maturity of tax — interest — penalty.**

All taxes not paid within the time prescribed in [this chapter](#) are subject to a penalty as provided in [section 421.27](#) and shall draw interest at the rate in effect under [section 421.7](#) until paid.

[S13, §1481-a23; C24, 27, 31, 35, 39, §7368; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §450.63; 81 Acts, ch 131, §16, ch 147, §11, 20; 82 Acts, ch 1180, §7, 8]

84 Acts, ch 1173, §9; 86 Acts, ch 1007, §39; 90 Acts, ch 1172, §13