IAC Ch 45, p.1

721—45.17(572) Penalties. Submission of fictitious, forged, or false information to the MNLR by a general contractor, owner-builder or subcontractor is a civil offense punishable by a civil penalty of not more than \$750 for each violation or, if the infraction is a repeat offense, a civil penalty not to exceed \$1,000 for each repeat offense. [ARC 0464C, IAB 11/28/12, effective 1/2/13]