

5222.3004 FALSE REPORTING BY WOODMILL.

Pursuant to Minnesota Statutes, section 176.130, subdivision 9, any woodmill that makes a false report for the purposes of evading payment of the assessment, or any part of it, shall be penalized in an amount equal to 50 percent of the assessment due. For purposes of this penalty "false report" includes, but is not limited to, a failure to file the report by the due date. If a woodmill fails to file within 30 days of a request by the department, the failure to file will be presumed to be for the purpose of evading payment of the assessment.

Statutory Authority: *MS s 175.17; 176.83*

History: *15 SR 1847*

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