

293.08 DATE OF PAYMENT; PENALTY FOR NONPAYMENT.

Such tax shall be due and payable to the commissioner of finance, annually, on the first day of June; and, if not paid on or before that date, a penalty of ten percent shall immediately accrue thereon.

History: (2394-98) *Ex1937 c 91 s 8; 2003 c 112 art 2 s 50*