

**297B.10 PENALTIES.**

(a) Any person, including persons other than the purchaser, who prepares, completes, or submits a false or fraudulent motor vehicle purchaser's certificate with intent to defeat or evade the tax imposed under this chapter or any purchaser who fails to complete or submit a motor vehicle purchaser's certificate with intent to defeat or evade the tax or who attempts to defeat or evade the tax in any manner, is guilty of a gross misdemeanor unless the tax involved exceeds \$300, in which event the person is guilty of a felony. The term "person" as used in this section includes any officer or employee of a corporation or a member or employee of a partnership who as an officer, member, or employee is under a duty to perform the act with respect to which the violation occurs. Notwithstanding the provisions of section 628.26 or any other provision of the criminal laws of this state, an indictment may be found and filed, or a complaint filed, upon any criminal offense specified in this section, in the proper court within six years after the commission of the offense.

(b) Any person who collects the tax imposed under this chapter from a purchaser and willfully fails to remit the tax is guilty of a felony.

(c) Any person who violates any of the provisions of this chapter, unless the violation be of the type referred to in paragraph (a) or (b), is guilty of a misdemeanor.

(d) When two or more offenses in paragraph (a) or (b) are committed by the same person within six months, the offenses may be aggregated; further, if the offenses are committed in more than one county, the accused may be prosecuted for all the offenses aggregated under this clause in any county in which one of the offenses was committed.

**History:** 1971 c 853 s 10; 1983 c 294 s 11; 1985 c 83 s 4; 1986 c 444; 1987 c 268 art 17 s 34; 1993 c 326 art 4 s 8; 2000 c 366 s 1