

**360.67 VIOLATIONS AND PENALTIES.**

Subdivision 1. **Tax evasion.** Any person who, with intent to escape payment of any tax on an aircraft as provided in sections 360.54 to 360.67, delays or neglects to properly list and apply to register the same, or, with intent to prevent the payment or collection of the proper tax, fee, or lien thereon, violates or neglects to comply with any of the provisions thereof shall be guilty of a gross misdemeanor.

Subd. 2. **Unlawful operation.** Any person who uses, or causes to be used or operated, any aircraft in violation of the provisions of sections 360.54 to 360.67, or while a certificate of registration of an aircraft issued to the person is suspended or revoked, or knowingly delivers an aircraft to another to be used or operated in violation of sections 360.54 to 360.67, or violates any of the provisions thereof, shall be guilty of a misdemeanor.

Subd. 3. **Sale of unregistered aircraft.** Any person who sells, delivers, or otherwise transfers ownership of an aircraft required to be registered as provided by sections 360.511 to 360.67 without having registered said aircraft as required by sections 360.511 to 360.67 shall be guilty of a misdemeanor.

Subd. 4. **Fraud.** Any person who uses a false or fictitious name or address or description of the aircraft, engine number, or frame number in any application for registration of an aircraft or knowingly makes a false statement or knowingly conceals a material fact or otherwise commits a fraud in any such application is guilty of a misdemeanor.

**History:** 1945 c 411 s 17; 1949 c 161 s 15; 1986 c 444; 2005 c 41 s 12