

**588.21 FAILURE TO FILE COMPLETE INCOME TAX RETURN.**

In addition to other sanctions, when a taxpayer is in contempt of an order of the district court for failure to file a complete and proper income tax return under the provisions of section 270C.61, subdivision 2, the court may order a civil fine not to exceed \$50 for each day the contempt of court continues, or for each separate contempt of court, or both. The court may award costs, expenses, reasonable attorney's fees, and witness fees to the state. The court may issue additional orders to ensure compliance with the court's prior order.

**History:** *1985 c 238 s 1; 1990 c 480 art 1 s 46; 2005 c 151 art 2 s 17*