

**17.67 PENALTY FOR VIOLATIONS.**

Any person who violates any provision of sections 17.51 to 17.69 or any rule of the commissioner promulgated pursuant to sections 17.51 to 17.69 is guilty of a misdemeanor. Any first handler who fails to make collections or to file a return or to pay any assessment within the time required by sections 17.51 to 17.69, or who files a falsified return, shall be liable to the council for the amount due, plus a penalty of six percent of the amount due, plus one percent of the amount for each month of delay. If satisfied that the delay was excusable, the council may return all or any part of the penalty. Penalties shall be paid to the council and disposed of as provided with respect to other money collected under sections 17.51 to 17.69.

**History:** 1969 c 1021 s 17; 1976 c 149 s 62 subd 2; 1982 c 582 s 13