

**231.36 FALSIFICATION OR DESTRUCTION OF ACCOUNTS.**

Any person who shall willfully make any false entry in the account or in any record or memorandum kept by a warehouse operator or household goods warehouse operator, or who shall willfully destroy, mutilate, alter, or by any other means or device, falsify a record of any such account, record, or memorandum, or who shall willfully neglect or fail to make full, true, and correct entries in such accounts, records, or memoranda, of all facts and transactions appertaining to the business of the warehouse operator or household goods warehouse operator, or shall keep any accounts or records with the intent to evade the provisions of this chapter, is guilty of a gross misdemeanor and, upon conviction, is subject to imprisonment not exceeding 364 days or to a fine not exceeding \$3,000, or both.

**History:** (5180) 1915 c 210 s 9; 1965 c 412 s 2; 1984 c 628 art 3 s 11; 1986 c 444; 1999 c 110 s 18; 2023 c 52 art 6 s 16