**272.42 VIOLATIONS; LIABILITY.**

Any person failing to comply with the requirements of section 272.41 shall be liable in a civil action for all taxes and assessments assessed upon such timber or against the land from which the same was cut and removed at the time of such cutting and removal thereof and shall be guilty of a misdemeanor, unless it be shown that such failure was not with intent to evade payment of such taxes and assessments. Payment thereof before they become delinquent, or the existence of a bona fide dispute as to the validity or amount thereof shall be evidence, but not exclusive evidence, of the absence of the intent aforesaid.

**History:** *(2205-3) 1925 c 207 s 3*