293.12 FALSE REPORT; PERJURY.

Any person who, for the purpose of evading the payment of the tax herein provided, or any part thereof, makes any false return or report, shall, in addition to the tax provided by this chapter, pay a penalty of 50 percent of the amount of the tax; and any person who shall knowingly make, under oath, any false report or return required by this chapter shall be guilty of perjury; and, upon conviction thereof, shall be punished therefor as provided by law.

History: *(2394-102) Ex1937 c 91 s 12*