

**6.53 REFUSAL TO ASSIST; PENALTY.**

Every person who shall refuse or neglect to obey any lawful direction of the state auditor, or the auditor's deputy or assistants; withhold any information, book, record, paper, or other thing called for by the auditor for the purpose of examination; willfully obstruct or mislead the auditor in the execution of duties; or swear falsely concerning any matter stated under oath, shall be guilty of a felony, the minimum penalty whereof shall be a fine of \$3,000, or imprisonment in the Minnesota Correctional Facility-Stillwater for one year.

**History:** (3284) 1913 c 555 s 11; 1973 c 492 s 14; 1979 c 102 s 13; 1984 c 628 art 3 s 11; 1986 c 444