

**609B.450 GASOLINE AND SPECIAL FUEL TAX REFUND SANCTIONS.**

Under sections 296A.16 and 296A.23, a person who makes a false claim for a fuel tax refund is guilty of a felony and, if convicted, shall be prohibited from filing for a refund upon gasoline purchased within six months after the conviction.

**History:** *2005 c 136 art 14 s 18*