

**609.41 FALSE TAX STATEMENT.**

Whoever, in making any statement, oral or written, which is required or authorized by law to be made as a basis of imposing, reducing, or abating any tax or assessment, intentionally makes any statement as to any material matter which the maker of the statement knows is false may be sentenced, unless otherwise provided by law, to imprisonment for not more than 364 days or to payment of a fine of not more than \$3,000, or both.

**History:** *1963 c 753 art 1 s 609.41; 1984 c 628 art 3 s 11; 1986 c 444; 2023 c 52 art 6 s 16*