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23-36,505. Penalties for noncompliance. An employer that willfully fails to comply with an income withholding order issued in another state and received for enforcement is subject to the same penalties that may be imposed for noncompliance with an order issued by a tribunal of this state. **History:** L. 1997, ch. 182, § 49; L. 2015, ch. 64, § 39; July 1.