

79-333. Listing of oil and gas property; false statement; fraudulent acts; misdemeanor; penalty.

If any person, corporation or association owning oil and gas leases or engaged in operating for oil or gas knowingly gives a false or fraudulent list, schedule or statement required by this act, or shall temporarily convert any part of such property into property not taxable, for the fraudulent purpose of preventing such property from being listed, or of evading the payment of taxes thereon, or shall transfer or transmit any property to any person with such intent, such owner, upon conviction thereof, shall be guilty of a misdemeanor and shall be subject to a fine of not less than \$50 nor more than \$5,000. Prosecutions under this act shall be brought by the county or district attorney in the district court of the proper county, upon complaint made by the director of property valuation, or the county appraiser. A fee of \$25 shall be assessed as costs in each case in which there is a conviction. Executions may be issued for the collection of all fines and costs imposed under the provisions of this act.

History: L. 1917, ch. 323, § 5; R.S. 1923, 79-333; L. 1965, ch. 513; § 2; L. 1982, ch. 391, § 24; July 1.