

**79-4513. Same; excessive claims; disallowance or recovery; fraudulent intent, misdemeanor.** In any case in which it is determined that a claim is or was excessive and was filed with fraudulent intent, the claim shall be disallowed in full, and, if the claim has been paid, the amount paid may be recovered by assessment as income taxes are assessed, and such assessment shall bear interest from the date of payment or credit of the claim, until recovered, at the rate of one percent (1%) per month. The claimant in such case, and any person who assisted in the preparation or filing of such excessive claim, or supplied information upon which such excessive claim was prepared, with fraudulent intent, shall be guilty of a class B misdemeanor. In any case in which it is determined that a claim is or was excessive and was negligently prepared, ten percent (10%) of the corrected claim shall be disallowed, and if the claim has been paid, the proper portion of any amount paid shall be similarly recovered by assessment as income taxes are assessed and such assessment shall bear interest at the rate of one percent (1%) per month from the date of payment until recovered. In any case in which it is determined that a claim is or was excessive due to the fact that the claimant neglected to include certain income received during the year, the claim shall be corrected and the excess disallowed, and if the claim has been paid the proper portion of any amount paid shall be similarly recovered by assessment as income taxes are assessed.

**History:** L. 1970, ch. 403, § 13; L. 1973, ch. 404, § 7; L. 1974, ch. 443, §2; Jan. 1, 1975.