

§ 14-99. Embezzlement of taxes by officers.

If any officer appropriates to his own use the State, county, school, city or town taxes, he shall be guilty of embezzlement, and shall be punished as a felon. If the value of the taxes is one hundred thousand dollars (\$100,000) or more, a violation of this section is a Class C felony. If the value of the taxes is less than one hundred thousand dollars (\$100,000), a violation of this section is a Class F felony. (1883, c. 136, s. 49; Code, s. 3705; Rev., s. 3410; C.S., s. 4276; 1979, c. 760, s. 5; 1979, 2nd Sess., c. 1316, s. 47; 1981, c. 63, s. 1; c. 179, s. 14; 1993, c. 539, s. 1180; 1994, Ex. Sess., c. 24, s. 14(c); 1997-443, s. 19.25(k).)