

## **IC 6-2.3-7**

### **Chapter 7. Penalties**

#### **IC 6-2.3-7-1**

##### **Failure to keep records; failure to permit examination of records**

Sec. 1. (a) A taxpayer who fails to keep records of the taxpayer's gross receipts and any other records that may be necessary to determine the amount of utility receipts tax the taxpayer owes for a period of three (3) years, as required by IC 6-8.1-5-4, commits a Class C infraction.

(b) A taxpayer who fails to permit records described in subsection (a) to be examined at any time by the department in accordance with IC 6-8.1-5-4 commits a Class C infraction.

(c) A taxpayer who knowingly fails to produce or permit the department to examine records described in subsection (a) or (b) commits a Class B misdemeanor.

*As added by P.L.192-2002(ss), SEC.47.*

#### **IC 6-2.3-7-2**

##### **Fraud; tax evasion; false entry; duplicate records**

Sec. 2. (a) A taxpayer or any officer, employee, or partner of a taxpayer who makes a false entry in the taxpayer's records with the intent to defraud the state or evade payment of the utility receipts tax commits a Level 6 felony.

(b) A taxpayer or any officer, employee, or partner of a taxpayer who keeps more than one (1) set of records for the taxpayer with the intent to defraud the state or evade the payment of the utility receipts tax commits a Level 6 felony.

*As added by P.L.192-2002(ss), SEC.47. Amended by P.L.158-2013, SEC.83.*

#### **IC 6-2.3-7-3**

##### **Fraud; failure to file return; false return**

Sec. 3. A person who fails to file a return required by this article or who enters false information in such a return with the intent to defraud the state commits a Class B misdemeanor.

*As added by P.L.192-2002(ss), SEC.47.*

#### **IC 6-2.3-7-4**

##### **Failure to permit inspection or appraisal of property; failure to offer testimony; failure to produce record**

Sec. 4. A taxpayer who knowingly fails to permit the department to inspect or appraise any property, or who knowingly fails to offer testimony or to produce any record as required in this article, commits a Class B misdemeanor.

*As added by P.L.192-2002(ss), SEC.47.*