

**136.985 Penalty for failing to file return.**

Any person who violates any of the provisions of KRS 136.330 to 136.395, 299.530 and 304.4-030 shall be subject to the uniform civil penalties imposed pursuant to KRS 131.180.

**Effective:** July 14, 1992

**History:** Amended 1992 Ky. Acts ch. 403, sec. 5, effective July 14, 1992. -- Amended 1984 Ky. Acts ch. 113, sec. 3, effective July 13, 1984. -- Reenacted 1972 Ky. Acts ch. 203, sec. 16. -- Created 1966 Ky. Acts ch. 187, Part IV, sec. 15.

**Legislative Research Commission Note.** This section was amended by 1984 Acts Chapter 111, § 76, and 1984 Acts Chapter 113, § 3, which conflict and cannot be compiled together. Pursuant to KRS 7.136, the amendment in Chapter 113, § 3, the non-revisory Act, prevails.