

### **137.990 Penalties.**

- (1) (a) Any person who engages in any business or sells or offers to sell or has on hand for the purpose of sale any article or exercises any privilege for which a license is required or imposed by KRS 137.115 before procuring the license and paying the tax shall be fined not less than twenty-five dollars (\$25) nor more than two hundred dollars (\$200) for each offense, unless otherwise specifically provided;
- (b) Any county clerk who violates any of the provisions of KRS 137.115, or any administrative regulation promulgated by the Department of Revenue thereunder, shall be fined not less than fifty dollars (\$50) nor more than one thousand dollars (\$1,000) for each offense; and
- (c) Any person who makes a false statement in securing a license under KRS 137.115 shall be deemed guilty of a misdemeanor.
- (2) (a) Any person who violates any provision of KRS 137.120 to 137.160 shall be subject to the uniform civil penalties imposed pursuant to KRS 131.180; and
- (b) Any person who violates any of the provisions of KRS 137.120 to 137.160 may be fined not less than one hundred dollars (\$100) nor more than five hundred dollars (\$500) or imprisoned for not less than thirty (30) days nor more than six (6) months, or both.
- (3) Any person who violates any of the provisions of KRS 137.170 or 137.180 shall be fined not more than one thousand dollars (\$1,000) or imprisoned in the county jail not more than thirty (30) days, or both so fined and imprisoned. If the offender is a corporation, the principal officer or the officer or employee directly responsible for the violation, or both, shall be punished as provided in this subsection.

**Effective:** June 20, 2005

**History:** Amended 2005 Ky. Acts ch. 85, sec. 345, effective June 20, 2005. -- Amended 1994 Ky. Acts ch. 13, sec. 2, effective June 30, 1994. -- Amended 1992 Ky. Acts ch. 403, sec. 9, effective July 14, 1992. -- Amended 1986 Ky. Acts ch. 496, sec. 13, effective August 1, 1986. -- Amended 1966 Ky. Acts ch. 255, sec. 134. -- Amended 1962 Ky. Acts ch. 92, sec. 10; and ch. 198, sec. 2. -- Amended 1952 Ky. Acts ch. 195, sec. 1. -- Amended 1950 Ky. Acts ch. 68, secs. 9 and 12. -- Amended 1948 Ky. Acts ch. 110, sec. 10. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. secs. 4202a-35, 4223b-11, 4223c-9, 4224a-4, 4224a-9, 4224c-7.