

141.990 Penalties.

- (1) Any individual, fiduciary, corporation, employer, or other person who violates any of the provisions of this chapter shall be subject to the uniform civil penalties imposed pursuant to KRS 131.180.
- (2) Every tax imposed by this chapter, and all increases, interest, and penalties thereon, shall become, from the time it is due and payable, a personal debt to the state from the taxpayer or other person liable therefor.
- (3) In addition to the penalties herein prescribed, any taxpayer or employer, who willfully fails to make a return or willfully makes a false return, or who willfully fails to pay taxes owing or collected, with intent to evade payment of the tax or amount collected, or any part thereof, shall be guilty of a Class D felony.
- (4) Any person who willfully aids or assists in, or procures, counsels, or advises the preparation or presentation under, or in connection with any matter arising under this chapter of a return, affidavit, claim, or other document, which is fraudulent or is false as to any material matter, whether or not the falsity or fraud is with the knowledge or consent of the person authorized or required to present such return, affidavit, claim, or document, shall be guilty of a Class D felony.
- (5) A return for the purpose of this section shall mean and include any return, declaration, or form prescribed by the department and required to be filed with the department by the provisions of this chapter, or by the rules and regulations of the department or by written request for information to the taxpayer by the department.

Effective: June 27, 2019

History: Amended 2019 Ky. Acts ch. 151, sec. 59, effective June 27, 2019. -- Amended 2006 (1st Extra. Sess.) Ky. Acts ch. 2, sec. 71, effective June 28, 2006. -- Amended 2006 Ky. Acts. ch. 6, sec. 18, effective March 6, 2006. -- Amended 2005 Ky. Acts ch. 85, sec. 518, effective June 20, 2005; and ch. 168, sec. 32, effective March 18, 2005. -- Amended 1992 Ky. Acts ch. 338, sec. 27, effective July 14, 1992; ch. 403, sec. 19, effective July 14, 1992; and ch. 463, sec. 17, effective July 14, 1992. -- Amended 1990 Ky. Acts ch. 29, sec. 2, effective July 1, 1990. -- Amended 1978 Ky. Acts ch. 233, sec. 16, effective June 17, 1978. -- Amended 1976 Ky. Acts ch. 155, sec. 16. -- Amended 1972 Ky. Acts ch. 84, Pt. II, sec. 7. -- Amended 1970 Ky. Acts ch. 216, sec. 12. -- Amended 1966 Ky. Acts ch. 176, Part I, sec. 13. -- Amended 1962 Ky. Acts ch. 124, sec. 7. -- Amended 1960 Ky. Acts ch. 5, Art. III, sec. 9. -- Amended 1956 (4th Extra. Sess.) Ky. Acts ch. 4, sec. 16. -- Amended 1950 Ky. Acts ch. 189, secs. 3 and 4, effective March 25, 1950. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. sec. 4281b-21.

Legislative Research Commission Note (6/28/2006). 2006 (1st Extra Sess.) Ky. Acts ch. 2, sec. 73, provides that "unless a provision of this Act specifically applies to an earlier tax year, the provisions of this Act shall apply to taxable years beginning on or after January 1, 2007."

Legislative Research Commission Note (3/18/2005). 2005 Ky. Acts ch. 168, sec. 165, provides that this section shall apply to tax years beginning on or after January 1, 2005.

Legislative Research Commission Note (7/13/90). The amendment to this section made by HB 255, 1990 Ky. Acts ch. 29, was made effective for taxable years beginning on or after July 1, 1990.