

### **139.990 Criminal penalties.**

- (1) Any person who executes:
  - (a) A resale certificate for property in accordance with KRS 139.270 knowing at the time of purchase that such property is not to be resold by him in the regular course of business, for the purpose of evading the tax imposed under this chapter;
  - (b) An exemption certificate, agriculture exemption license number, or a Streamlined Sales and Use Tax Agreement Certificate of Exemption for property in accordance with KRS 139.270, knowing at the time of the purchase that he is not engaged in an occupation that would entitle him to exemption status or any person who does not intend to use the property in the prescribed manner; or
  - (c) A direct pay authorization for property not in accordance with an administrative regulation promulgated by the department governing direct pay authorizations;shall be guilty of a Class B misdemeanor.
- (2) A person who engages in business as a seller in this state without a permit or permits as required by this chapter or after a permit has been suspended, and each officer of any corporation which is so engaged in business, shall be guilty of a Class B misdemeanor.
- (3) Any person who violates any of the provisions of KRS 139.220, 139.380, or 139.700 shall be guilty of a Class B misdemeanor.
- (4) Any person who violates any of the regulations promulgated by the department shall be guilty of a Class B misdemeanor.
- (5) Any person, business, or motion picture production company falsifying expenditure reports, applications, or any other statements made in securing the tax credit afforded by KRS 139.538 shall be guilty of a Class D felony. Such motion picture production companies shall be denied any tax credit to which they would otherwise be entitled, and shall be prohibited from applying for any future credit afforded by KRS 139.538.

**Effective:** March 30, 2022

**History:** Amended 2022 Ky. Acts ch. 58, sec. 5, effective March 30, 2022. -- Amended 2011 Ky. Acts ch. 33, sec. 9, effective July 1, 2011. -- Amended 2008 Ky. Acts ch. 95, sec. 16, effective August 1, 2008. -- Amended 2007 Ky. Acts ch. 141, sec. 28, effective July 1, 2007. -- Amended 2005 Ky. Acts ch. 85, sec. 451, effective June 20, 2005. -- Amended 2003 Ky. Acts ch. 124, sec. 32, effective July 1, 2004. -- Amended 1992 Ky. Acts ch. 463, sec. 16, effective July 14, 1992. -- Amended 1988 Ky. Acts ch. 135, sec. 6, effective July 15, 1988. -- Amended 1986 Ky. Acts ch. 464, sec. 6, effective July 15, 1986. -- Amended 1982 Ky. Acts ch. 102, sec. 2, effective July 15, 1982; and ch. 208, sec. 3, effective July 15, 1982. -- Created 1960 Ky. Acts ch. 5, Art. I, secs. 80, 81, 82, and 83, effective February 5, 1960.