

131.445 Civil and criminal penalties following amnesty.

- (1) After the expiration of the tax amnesty period, the department shall vigorously pursue all civil, administrative, and criminal penalties authorized by state and federal law for all taxes found to be due the Commonwealth.
- (2) In addition to all other penalties provided under KRS 131.180, 131.410 to 131.445, and 131.990 and any other law, any taxpayer 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.

Effective: June 20, 2005

History: Amended 2005 Ky. Acts ch. 85, sec. 140, effective June 20, 2005. -- Amended 2002 Ky. Acts ch. 366, sec. 6, effective July 15, 2002. -- Amended 1992 Ky. Acts ch. 403, sec. 3, effective July 14, 1992. -- Created 1988 Ky. Acts ch. 322, sec. 8, effective July 15, 1988.