

132.570 Attempts to evade taxation -- Penalty.

No person shall willfully make a false statement or resort to any device to evade taxation. Any person doing so shall be subject to three (3) times the amount of tax upon his property, to be recovered by the sheriff by action in the name of the Commonwealth in the county in which the property is liable for taxation, or by the Department of Revenue, when the taxes are payable to it, in the Franklin Circuit Court.

Effective: January 1, 2006

History: Amended 2005 Ky. Acts ch. 85, sec. 208, effective June 20, 2005; and ch. 168, sec. 66, effective January 1, 2006. -- Amended 1976 (1st Extra. Sess.) Ky. Acts ch. 14, sec. 146, effective January 2, 1978. -- Amended 1949 (1st Extra. Sess.) Ky. Acts ch. 2, sec. 5. -- Amended 1942 Ky. Acts ch. 131, secs. 6 and 32. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. secs. 4019a-11, 4051, 4061, 4065.

Legislative Research Commission Note (1/1/2006). This section was amended by 2005 Ky. Acts chs. 85 and 168, which do not appear to be in conflict and have been codified together.