138.185 Civil penalties for violation of KRS 138.130 to 138.205.

Any person who violates any provision of KRS 138.130 to 138.205 shall be subject to the uniform civil penalties imposed pursuant to KRS 131.180 and interest at the tax interest rate as defined in KRS 131.010(6) from the date due until the date of payment.

Effective: July 14, 1992

History: Amended 1992 Ky. Acts ch. 403, sec. 10, effective July 14, 1992. -- Amended 1982 Ky. Acts ch. 452, sec. 14, effective July 1, 1982. -- Amended 1978 Ky. Acts ch. 233, sec. 20, effective June 17, 1978. -- Created 1962 Ky. Acts ch. 92, sec. 7(11).