

138.889 Penalties.

- (1) Any offender violating KRS 138.870 to 138.889 shall, in addition to paying the tax imposed pursuant to KRS 138.872, pay a penalty equal to one hundred percent (100%) of the tax due and interest at the tax interest rate as defined in KRS 131.010(6) on the principal amount of the tax during the period in which the tax is due and unpaid.
- (2)
 - (a) Any offender failing to affix the appropriate tax stamps, labels, or other tax indicia to any marijuana or controlled substance as required by KRS 138.874 is guilty of a Class C felony and, upon conviction, may be punished as provided in the Kentucky Penal Code. The penalty shall be cumulative to any other penalty or crime. Jurisdiction and venue for prosecution of this crime shall be in the Franklin Circuit Court.
 - (b) Notwithstanding any other provision of the criminal laws of this state, an indictment may be found and filed upon any criminal offense specified in this section within six (6) years after the commission of the offense.

Effective: June 21, 2001

History: Amended 2001 Ky. Acts ch. 155, sec. 9, effective June 21, 2001. -- Created 1994 Ky. Acts ch. 315, sec. 11, effective July 15, 1994.