

**138.991 Penalties.**

- (1) Any person who shall change or alter the date, name, gallonage or other information shown on any invoice used to support any claim for refund authorized in KRS 138.341, 138.344, 138.445, 138.358, or 138.446 shall forfeit the right to such refund.
- (2) Any person, firm or corporation who shall make any false statement in connection with an application for the refund of any money, as provided in KRS 138.341, 138.344, 138.445, 138.358, or 138.446 or who shall collect or cause to be repaid to him or to any person any such taxes without being entitled to the same shall be fined not less than twenty-five dollars (\$25) nor more than one thousand dollars (\$1,000).

**Effective:** August 1, 1988

**History:** Amended 1988 Ky. Acts ch. 285, sec. 34, effective August 1, 1988. -- Created 1960 Ky. Acts ch. 214, sec. 2.