

139.980 Civil penalties.

Any person who violates any provision of this chapter shall be subject to the uniform civil penalties imposed pursuant to KRS 131.180 and interest upon the unpaid amount at the tax interest rate as defined in KRS 131.010(6) from the date prescribed for its payment until payment is actually made to the department.

Effective: June 20, 2005

History: Amended 2005 Ky. Acts ch. 85, sec. 450, effective June 20, 2005. -- Amended 1992 Ky. Acts ch. 403, sec. 14, effective July 14, 1992. -- Amended 1982 Ky. Acts ch. 28, sec. 1, effective July 15, 1982; and ch. 452, sec. 22, effective July 1, 1982. -- Amended 1978 Ky. Acts ch. 233, sec. 30, effective June 17, 1978. -- Amended 1976 ch. 155, sec. 23. -- Amended 1972 Ky. Acts ch. 84, Pt. I, sec. 4. -- Created 1960 Ky. Acts ch. 5, Art. I, secs. 75, 76, 77, 78, and 79, effective February 5, 1960.