

143.030 Application for certificate of registration -- Tax return -- Revocation of certificate -- Penalty for operation without certificate.

- (1) Every individual, partnership, joint venture, association, limited liability company, limited liability partnership, corporation, or other business entity engaged in severing or processing coal shall, prior to July 1, 1978, or prior to severing or processing coal in this Commonwealth, file an application for a certificate of registration in such form as the department may prescribe. Every application shall be signed by:
 - (a) The owner if a natural person;
 - (b) A member or partner if the entity is an association, limited liability company, limited liability partnership, or partnership;
 - (c) An executive officer, if the entity is a corporation, or some person specifically authorized by the corporation to sign the application, to which shall be attached written evidence of his or her authority; or
 - (d) A licensed certified public accountant, or an attorney licensed to practice law in the Commonwealth of Kentucky, acting on behalf of the owner, association, partnership, limited liability company, limited liability partnership, corporation, or other business entity.
- (2) On or before the twentieth day of the month following the reporting period in which any coal is severed or processed, the taxpayer severing or processing such coal shall file with the department a tax return in such form as the department may require and remit the amount of the tax due. A tax return is required for each reporting period even though there may be no tax liability.
- (3) Whenever any taxpayer fails to comply with any provisions of this chapter, or any rule or regulation of the department relating thereto, the department may order the suspension or revocation of the certificate of registration held by such taxpayer.
- (4) Any taxpayer, including any officer of a corporation, who conducts a coal severing or processing operation in this state without obtaining a certificate of registration or after a certificate of registration has been suspended or revoked, shall be guilty of a misdemeanor and upon conviction therefor, shall be fined an amount not less than one hundred dollars (\$100) nor more than one thousand dollars (\$1,000) or imprisoned for a period not to exceed six (6) months or both such fine and imprisonment.

Effective: June 20, 2005

History: Amended 2005 Ky. Acts ch. 85, sec. 538, effective June 20, 2005. -- Amended 2002 Ky. Acts ch. 44, sec. 3, effective July 15, 2002. -- Amended 1978 Ky. Acts ch. 189, sec. 3, effective July 1, 1978. -- Created 1972 Ky. Acts ch. 62, sec. 3.