

**160.648 Penalty for failure to make returns or pay tax.**

- (1) Any person, individual, or corporation required by the provisions of KRS 160.605 to 160.611 and 160.621 to 160.633 to file any return or report or furnish any information requested under the authority of KRS 160.605 to 160.611 and 160.621 to 160.633 who fails to file such return or report or furnish such information on or before the date required shall pay a penalty in the amount of ten dollars (\$10) for each failure.
- (2) Any person, individual, or corporation who fails to pay, on or before the due date, any school tax authorized by KRS 160.605 to 160.611 and 160.621 to 160.633 and levied by the district board of education shall pay a penalty of one percent (1%) per month of the amount of such tax past due until paid.

**Effective:** July 1, 2005

**History:** Amended 2004 Ky. Acts ch. 79, sec. 15, effective July 1, 2005. -- Repealed and reenacted 1990 Ky. Acts ch. 476, Pt. IV, sec. 473, effective July 13, 1990. -- Amended 1976 Ky. Acts ch. 127, sec. 19. -- Amended 1972 Ky. Acts ch. 203, sec. 30. -- Created 1966 Ky. Acts ch. 24, Part III, sec. 23.