

**143.990 Penalty.**

Any taxpayer who fails to file required returns or remit the tax due under this chapter or who falsifies or alters a certificate or other form required under KRS 143.037 shall be guilty of a misdemeanor and upon conviction therefor shall be fined an amount not to exceed one thousand dollars (\$1,000) or imprisoned for a period not to exceed six (6) months, or both.

**Effective:** July 15, 1988

**History:** Amended 1988 Ky. Acts ch. 331, sec. 3, effective July 15, 1988. -- Created 1972 Ky. Acts ch. 62, Pt. II, sec. 10.