

143A.991 Penalties.

- (1) Any taxpayer who fails to file required returns and remit the tax due under this chapter shall be guilty of a misdemeanor and upon conviction therefor shall be fined an amount not less than ten dollars (\$10) nor more than one hundred dollars (\$100), or imprisoned for a period not to exceed thirty (30) days, or both such fine and imprisonment.
- (2) Any taxpayer, including any officer of a corporation, who engages in the severing and/or processing of natural resources in this state or sells or uses natural resources so severed or processed 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 1, 1980

History: Created 1980 Ky. Acts ch. 392, sec. 16, effective June 1, 1980.