

**517.090 Issuing false financial statement.**

- (1) A person is guilty of issuing a false financial statement when, with intent to defraud, he:
  - (a) Knowingly makes or utters a written instrument which purports to describe the financial condition or ability to pay of himself or of some other person and which is inaccurate in some material respect; or
  - (b) Represents in writing that a written instrument purporting to describe a person's financial condition or ability to pay as of a prior date is accurate with respect to that person's financial condition or ability to pay, knowing the instrument to be materially inaccurate in that respect.
- (2) Issuing a false financial statement is a Class A misdemeanor.

**Effective:** January 1, 1975

**History:** Created 1974 Ky. Acts ch. 406, sec. 153, effective January 1, 1975.