

**138.540 Civil penalties for violation of KRS 138.510 to 138.530.**

Any person who violates any provision of KRS 138.510 to 138.530 shall be subject to the uniform civil penalties imposed pursuant to KRS 131.180 and interest at the tax interest rate as defined in KRS 131.010(6).

**Effective:** July 14, 1992

**History:** Amended 1992 Ky. Acts ch. 403, sec. 13, effective July 14, 1992. -- Amended 1982 Ky. Acts ch. 452, sec. 17, effective July 1, 1982. -- Created 1948 Ky. Acts ch. 35, sec. 4.