

136.990 Penalties.

- (1) Any corporation that fails to pay its taxes, penalty, and interest as provided in subsection (2) of KRS 136.050, after becoming delinquent, shall be fined fifty dollars (\$50) for each day the same remains unpaid, to be recovered by indictment or civil action, of which the Franklin Circuit Court shall have jurisdiction.
- (2) Any public service corporation, or officer thereof, that willfully fails or refuses to make reports as required by KRS 136.130 and 136.140 shall be fined one thousand dollars (\$1,000), and fifty dollars (\$50) for each day the reports are not made after April 30 of each year.
- (3) Any superintendent of schools or county clerk who fails to report as required by KRS 136.190, or who makes a false report, shall be fined not less than fifty dollars (\$50) nor more than one hundred dollars (\$100) for each offense.
- (4) Any company or association that fails or refuses to return the statement or pay the taxes required by KRS 136.330 or 136.340 shall be fined one thousand dollars (\$1,000) for each offense.
- (5) Any insurance company that fails or refuses for thirty (30) days to return the statement required by KRS 136.330 or 136.340 and to pay the tax required by KRS 136.330 or 136.340, shall forfeit one hundred dollars (\$100) for each offense. The commissioner of insurance shall revoke the authority of the company or its agents to do business in this state, and shall publish the revocation pursuant to KRS Chapter 424.
- (6) Any person who violates subsection (3) of KRS 136.390 shall be fined not less than one hundred dollars (\$100) nor more than five hundred dollars (\$500) for each offense.
- (7) Where no other penalty is mentioned for failing to do an act required, or for doing an act forbidden by this chapter, the penalty shall be not less than ten dollars (\$10) nor more than five hundred dollars (\$500).
- (8) The Franklin Circuit Court shall have jurisdiction of all prosecutions under subsections (4) to (6) of this section.
- (9) Any person who violates any of the provisions of KRS 136.073 shall be subject to the uniform civil penalties imposed pursuant to KRS 131.180.
- (10) If the tax imposed by KRS 136.073, whether assessed by the department or the taxpayer, or any installment or portion of the tax, is not paid on or before the date prescribed for its payment, interest shall be collected upon the nonpaid amount at the tax interest rate as defined in KRS 131.010(6) from the date prescribed for its payment until payment is actually made to the department.
- (11) Any provider who violates the provisions of KRS 136.616(3) shall be subject to a penalty of twenty-five dollars (\$25) per purchaser offense, not to exceed ten thousand dollars (\$10,000) per month.

Effective: June 27, 2019

History: Amended 2019 Ky. Acts ch. 151, sec. 18, effective June 27, 2019. -- Amended 2010 Ky. Acts ch. 24, sec. 102, effective July 15, 2010. -- Amended 2006 Ky. Acts ch. 6, sec. 6, effective March 6, 2006. -- Amended 2005 Ky. Acts ch. 85, sec. 339,

effective June 20, 2005. -- Amended 1992 Ky. Acts ch. 338, sec. 20, effective July 14, 1992; and ch. 403, sec. 6, effective July 14, 1992. -- Amended 1990 Ky. Acts ch. 163, sec. 6, effective July 13, 1990; and repealed and reenacted ch. 476, Pt. V, sec. 359, effective July 13, 1990. -- Amended 1986 Ky. Acts ch. 496, sec. 10, effective August 1, 1986. -- Amended 1982 Ky. Acts ch. 452, sec. 12, effective July 1, 1982. -- Amended 1976 ch. 155, sec. 6. -- Amended 1966 Ky. Acts ch. 255, sec. 133. -- Amended 1962 Ky. Acts ch. 94, sec. 9; and ch. 210, sec. 23. -- Amended 1958 Ky. Acts ch. 126, sec. 12. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. secs. 4019a-15, 4029, 4087, 4091, 4099, 4103, 4230, 4231, 4232, 4236, 4237, 4281j-7.

Legislative Research Commission Note (6/27/2019). Section 82 of 2019 Ky. Acts ch. 151 states that the amendments to this statute made in Section 18 of that Act apply to transactions occurring on or after July 1, 2019.

Legislative Research Commission Note (4/27/2018). KRS 136.070 was repealed in 2018 Ky. Acts chs. 171 and 207, but a conforming amendment was not made to this statute to address the reference it contains to KRS 136.070. The Reviser of Statutes has determined that making such a conforming change during the 2018 codification exceeds the permissible correction of manifest clerical or typographical errors under KRS 7.136(1)(h). Therefore, the reference to KRS 136.070 remains unchanged and would have to be changed pursuant to future legislative action.

Legislative Research Commission Note (3/6/2006). 2006 Ky. Acts ch. 6, sec. 26, provides that this section applies retroactively to January 1, 2006.

Legislative Research Commission Note (7/13/90). The Act amending this section prevails over the repeal and reenactment in House Bill 940, Acts ch. 476, pursuant to Section 653(1) of Acts ch. 476.