

131.445 Civil and criminal penalties following amnesty -- Invalidation of amnesty.

- (1) After the expiration of the tax amnesty period, the department shall vigorously pursue all civil, administrative, and criminal penalties authorized by state and federal law for all taxes found to be due the Commonwealth.
- (2) In addition to all other penalties provided under KRS 131.180, 131.410 to 131.445, 131.990, and any other law, any taxpayer who willfully fails to make a return or willfully makes a false return, or who willfully fails to pay taxes owing or collected, with intent to evade payment of the tax or amount collected, or any part thereof, shall be guilty of a Class D felony.
- (3) (a) Amnesty received by a taxpayer under the program described in KRS 131.400(3) shall be invalidated if:
 1. The taxpayer fails to timely file any tax return or timely pay any tax and interest due for any period ending on or after October 1, 2011, but prior to December 1, 2021; or
 2. The taxpayer fails to timely file any tax return or timely pay any tax for any period beginning December 1, 2021, and ending within three (3) years of the date amnesty was granted to the taxpayer.
- (b) Except as provided in paragraph (d) of this subsection, if the provisions of paragraph (a) of this subsection apply, then the civil penalties, fees, and interest waived pursuant to KRS 131.410 shall:
 1. Be reinstated;
 2. Be subject to immediate collection by the department; and
 3. Not be subject to protest under KRS 131.110.
- (c) The department may utilize any remedy permitted under the law to collect amounts due under this subsection, and no statute of limitations shall apply.
- (d) If paragraph (a) of this subsection applies to a taxpayer as the result of an audit or other investigation by the department, the amnesty shall not be invalidated until the taxpayer has had the opportunity to protest as provided in KRS 131.110, and has failed to pay the tax within thirty (30) days of the date on which the assessment becomes final, due, and owing as provided in KRS 131.500(1).

Effective: April 14, 2022

History: Amended 2022 Ky. Acts ch. 212, sec. 39, effective April 14, 2022. -- Amended 2012 Ky. Acts ch. 110, sec. 6, effective April 11, 2012. -- Amended 2005 Ky. Acts ch. 85, sec. 140, effective June 20, 2005. -- Amended 2002 Ky. Acts ch. 366, sec. 6, effective July 15, 2002. -- Amended 1992 Ky. Acts ch. 403, sec. 3, effective July 14, 1992. -- Created 1988 Ky. Acts ch. 322, sec. 8, effective July 15, 1988.