

1 AN ACT relating to fiscal matters.

2 ***Be it enacted by the General Assembly of the Commonwealth of Kentucky:***

3 ➔Section 1. KRS 139.990 is amended to read as follows:

4 (1) Any person who executes:

5 (a) A resale certificate for property in accordance with KRS 139.270 knowing at
6 the time of purchase that such property is not to be resold by the person~~[him]~~
7 in the regular course of business, for the purpose of evading the tax imposed
8 under this chapter;

9 (b) An exemption certificate or a Streamlined Sales and Use Tax Agreement
10 Certificate of Exemption for property in accordance with KRS 139.270,
11 knowing at the time of the purchase that the person~~[he]~~ is not engaged in an
12 occupation that would entitle the person~~[him]~~ to exemption status or any
13 person who does not intend to use the property in the prescribed manner; or

14 (c) A direct pay authorization for property not in accordance with an
15 administrative regulation promulgated by the department governing direct pay
16 authorizations;

17 shall be guilty of a Class B misdemeanor.

18 (2) A person who engages in business as a seller in this state without a permit or
19 permits as required by this chapter or after a permit has been suspended, and each
20 officer of any corporation which is so engaged in business, shall be guilty of a Class
21 B misdemeanor.

22 (3) Any person who violates any of the provisions of KRS 139.220, 139.380, or
23 139.700 shall be guilty of a Class B misdemeanor.

24 (4) Any person who violates any of the regulations promulgated by the department shall
25 be guilty of a Class B misdemeanor.

26 (5) Any person, business, or motion picture production company falsifying expenditure
27 reports, applications, or any other statements made in securing the tax credit

1 afforded by KRS 139.538 shall be guilty of a Class D felony. Such motion picture
2 production companies shall be denied any tax credit to which they would otherwise
3 be entitled, and shall be prohibited from applying for any future credit afforded by
4 KRS 139.538.