

**136.985 Penalty for failing to file return.**

Any person who violates any of the provisions of KRS 136.330 to 136.395, 299.530 and 304.4-030 shall be subject to the uniform civil penalties imposed pursuant to KRS 131.180.

**Effective:** July 14, 1992

**History:** Amended 1992 Ky. Acts ch. 403, sec. 5, effective July 14, 1992. -- Amended 1984 Ky. Acts ch. 113, sec. 3, effective July 13, 1984. -- Reenacted 1972 Ky. Acts ch. 203, sec. 16. -- Created 1966 Ky. Acts ch. 187, Part IV, sec. 15.

**Legislative Research Commission Note.** This section was amended by 1984 Acts Chapter 111, Â§ 76, and 1984 Acts Chapter 113, Â§ 3, which conflict and cannot be compiled together. Pursuant to KRS 7.136, the amendment in Chapter 113, Â§ 3, the non-revisory Act, prevails.