

138.490 Report and payment of tax -- Civil penalty.

- (1) Each person engaged in the business of conducting a race track shall furnish the Department of Revenue, within thirty (30) days after the end of each race meeting, a report of the number of persons subject to the tax levied in KRS 138.480 who enter the grounds or inclosure during the race meeting. At the same time, the person shall pay to the state the correct amount due by reason of the collection of the tax from persons entering the grounds or inclosure of the race track.
- (2) Any person who violates any provision of this section or KRS 138.480 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: June 20, 2005

History: Amended 2005 Ky. Acts ch. 85, sec. 389, effective June 20, 2005. -- Amended 1992 Ky. Acts ch. 403, sec. 12, effective July 14, 1992. -- Amended 1986 Ky. Acts ch. 496, sec. 19, effective August 1, 1986. -- Amended 1982 Ky. Acts ch. 452, sec. 16, effective July 1, 1982. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. secs. 4223b-9, 4223b-11.