

**234.420 Civil penalties for violation of KRS 234.370.**

Any person who violates any provision of KRS 234.370 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) shall be paid as a part of the tax.

**Effective:** August 1, 1992

**History:** Amended 1992 Ky. Acts ch. 338, sec. 9, effective August 1, 1992; and ch. 403, sec. 23, effective August 1, 1992. -- Created 1960 Ky. Acts ch. 176, sec. 13, effective July 1, 1960.

**Legislative Research Commission Note (7/14/92).** This section was amended by two 1992 Acts. Where those Acts are not in conflict, they have been compiled together. Where a conflict exists, the Act which was last enacted by the General Assembly prevails, pursuant to KRS 446.250.