

### **68.990 Penalties.**

- (1) Any outgoing county treasurer who fails for ten (10) days to comply with any of the provisions of KRS 68.050 shall be fined not less than fifty (50) nor more than five hundred dollars (\$500).
- (2) The fiscal court and each of its members who fails or refuses to comply with any of the provisions of KRS 68.080 shall be fined fifty dollars (\$50) for each offense.
- (3) Any county officer or member of a fiscal court who violates any of the provisions of KRS 68.110(3) shall be fined not less than one hundred (\$100) nor more than five hundred dollars (\$500), or imprisoned in the county jail for not less than one (1) month nor more than twelve (12) months, or both.
- (4) The fiscal court and each of its members who fails or refuses to implement a system of uniform accounts as prescribed by the state local finance officer pursuant to KRS 68.210 shall be fined one hundred dollars (\$100) for each offense.
- (5) Any local government official who fails to submit a financial report requested by the state local finance officer pursuant to KRS 68.210 shall, fifteen (15) days after written notice of noncompliance by the state local finance officer, be fined two hundred fifty dollars (\$250) per day until compliance.
- (6) Any county or state officer who knowingly violates any of the provisions of KRS 68.250(4), 68.270, 68.280, 68.310, or 68.320 shall, in addition to the specific liabilities imposed for violating any of the provisions of those sections, be guilty of a misdemeanor and, upon conviction thereof, shall have his office declared vacant, and may also be fined not more than five hundred dollars (\$500) or imprisoned for not more than ninety (90) days, or both.
- (7) Any county officer who willfully violates any of the provisions of KRS 68.010, 68.020(4), 68.220 to 68.260, 68.290, 68.300, or 68.360 shall be fined not less than fifty (50) nor more than two hundred dollars (\$200).
- (8) Any person, including a corporation, who willfully fails to prepare or file a timely return, account, or license application described in KRS 68.185, or who willfully prepares or files a false or inaccurate return, account, or license application shall be fined not more than one hundred dollars (\$100).

**Effective:** July 13, 1990

**History:** Amended 1990 Ky. Acts ch. 476, Pt. IV, sec. 122, effective July 13, 1990. --Amended 1984 Ky. Acts ch. 14, sec. 4, effective July 13, 1984; and ch. 111, sec. 48, effective July 13, 1984. -- Amended 1980 Ky. Acts ch. 19, sec. 8, effective July 15, 1980. -- Amended 1978 Ky. Acts ch. 197, sec. 10, effective June 17, 1978. -- Amended 1964 Ky. Acts ch. 111, sec. 2. -- Amended 1962 Ky. Acts ch. 210, sec. 16. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. secs. 937, 938h-58, 938q-21, 1846, 1851b-4, 1851c-11, 4281a-4.