

**65-3424e. Same; failure to pay tax; penalties.** (a) If any person fails to pay taxes when required by K.S.A. 65-3424d, there shall be added to the unpaid balance of the fees interest at the rate per month prescribed by subsection (a) of K.S.A. 79-2968 and amendments thereto from the date taxes were due until paid.

(b) If any person due to negligence or intentional disregard fails to file a report or pay the taxes due at the time required by or under the provisions of K.S.A. 65-3424d, there shall be added to the tax a penalty in an amount equal to 10% of the unpaid balance of taxes due.

(c) If any person fails to make a report, or to pay any taxes, within 60 days from the date the report or taxes were due, except in the case of an extension of time granted by the secretary of revenue, there shall be added to the taxes due a penalty equal to 25% of the amount of such tax.

(d) If any person, with fraudulent intent, fails to pay any tax or make, render or sign any report, or to supply any information, within the time required by or under the provisions of K.S.A. 65-3424d, there shall be added to the tax a penalty in an amount equal to 50% of the unpaid balance of the tax due.

(e) Penalty or interest applied under the provisions of subsections (a) and (d) shall be in addition to the penalty added under any other provisions of this section, but the provisions of subsections (b) and (c) shall be mutually exclusive of each other.

(f) Whenever, in the judgment of the secretary of revenue, the failure of a person to comply with the provisions of subsection (b) or (c) was due to reasonable causes and not willful neglect, the secretary of revenue may waive or reduce any of the penalties upon making a record of the reasons therefor.

(g) In addition to all other penalties provided by this section, any person who willfully fails to make a report or to pay over any tax imposed under K.S.A. 65-3424d, who makes a false or fraudulent report, who fails to keep any books or records necessary to determine the accuracy of the person's reports, who willfully violates any rules and regulations of the secretary of revenue for the enforcement and administration of the provisions of K.S.A. 65-3424d or this section, who aids and abets another in attempting to evade the payment of any tax imposed by K.S.A. 65-3424d or who violates any other provision of K.S.A. 65-3424d or this section shall, upon conviction thereof, be fined not less than \$100 nor more than \$1,000, or be imprisoned in the county jail not less than one month nor more than six months, or be both so fined and imprisoned, in the discretion of the court.

**History:** L. 1990, ch. 319, § 6; July 1.