

**79-5114a. Unlawful acts; penalties.** It shall be unlawful and constitute a misdemeanor, punishable by a fine not exceeding an amount equal to the amount of the tax due, for any person with fraudulent intent to fail to pay the tax imposed pursuant to the provisions of K.S.A. 79-5101 et seq., and amendments thereto, at the time and where required pursuant to such provisions. All moneys collected from any fine levied shall be remitted to the county treasurer and shall be credited to the county general fund.

**History:** L. 1995, ch. 253, § 3; July 1.