

79-5304. Interest and penalties. (a) If any taxpayer shall fail to pay the tax levied pursuant to K.S.A. 2016 Supp. 79-5302, and amendments thereto, at the time required by or under the provisions of K.S.A. 2016 Supp. 79-5303, and amendments thereto, there shall be added to the unpaid balance of the tax, interest at the rate per month prescribed by subsection (a) of K.S.A. 79-2968, and amendments thereto, from the date the tax was due until paid.

(b) If any taxpayer due to negligence or intentional disregard fails to file a return or pay the tax due at the time required by or under the provisions of K.S.A. 2016 Supp. 79-5303, and amendments thereto, there shall be added to the tax a penalty in an amount equal to 10% of the unpaid balance of tax due.

(c) If any person fails to make a return, or to pay any tax, within 30 days after notice from the director, except in the case of an extension of time granted by the director, there shall be added to the tax due a penalty equal to 25% of the amount of such tax.

(d) If any taxpayer, with fraudulent intent, fails to pay any tax or make, render or sign any return, or to supply any information, within the time required by or under the provisions of K.S.A. 2016 Supp. 79-5303, and amendments thereto, there shall be added to the tax a penalty in an amount equal to 50% of the unpaid balance of 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 director of taxation, the failure of the taxpayer to comply with the provisions of subsections (b) and (c) was due to reasonable causes and not willful neglect, the director of taxation 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 return or to pay any tax imposed under K.S.A. 2016 Supp. 79-5302, and amendments thereto, or who makes a false or fraudulent return, or fails to keep any books or records necessary to determine the accuracy of the person's reports, or who willfully violates any regulations of the secretary of revenue, for the enforcement and administration of the provisions of K.S.A. 2016 Supp. 79-5301 through 79-5304, and amendments thereto, or who aids and abets another in attempting to evade the payment of any tax imposed by K.S.A. 2016 Supp. 79-5302, and amendments thereto, or who violates any other provision of K.S.A. 2016 Supp. 79-5301 through 79-5304, and amendments thereto, upon conviction thereof, shall 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. 1998, ch. 199, § 13; May 28.