

**70a-102a. Interest and penalties imposed for nonpayment of compensation required for the taking of materials from stateowned rivers.** (a) If any compensation required by K.S.A. 70a-102, and amendments thereto, is determined by the director to be unpaid: (1) Not due to negligence or to intentional disregard of this act or rules and regulations promulgated by the secretary, interest on such compensation shall be added at the rate per month prescribed by subsection (a) of K.S.A. 79-2968, and amendments thereto, from the date the compensation was due until paid; (2) due to negligence or to intentional disregard of this act or rules and regulations promulgated by the secretary, but without intent to defraud, a penalty of 10% of the amount of such compensation shall be added, together with interest at the rate per month prescribed by subsection (a) of K.S.A. 79-2968, and amendments thereto, from the date the compensation was due until paid; (3) due to fraud with intent to evade the compensation, there shall be added thereto a penalty of 50% of the amount of such compensation, together with interest at the rate per month prescribed by subsection (a) of K.S.A. 79-2968, and amendments thereto, from the date the compensation was due until paid.

(b) If any person fails or refuses to make any return, when required to do so under the provisions of K.S.A. 70a-101 *et seq.*, and amendments thereto, such person shall be subject to a penalty of \$25 per day for each return which such person fails or refuses to file.

(c) Whenever, in the judgment of the director, the failure of any person to comply with the provisions of subsection (a)(2) and (b) of this section, was due to reasonable cause, the director may, in the exercise of discretion, waive or reduce any of the penalties upon making a record of the reason therefor.

(d) In addition to all other penalties provided by this section, any person who: (1) Fails to make a return, or to pay any compensation required to be paid as required by K.S.A. 70a-101 *et seq.*, and amendments thereto; or (2) makes a false or fraudulent return, or fails to keep any books or records prescribed by K.S.A. 70a-101 *et seq.*, and amendments thereto; or (3) willfully violates any rules and regulations promulgated by the secretary for the enforcement and administration of K.S.A. 70a-101 *et seq.*, and amendments thereto; or (4) aids and abets another in attempting to evade the payment of any compensation required to be paid, shall be subject to the penalty prescribed for other violations by K.S.A. 70a-108, and amendments thereto.

(e) The director of taxation shall examine all returns filed under the provision of K.S.A. 70a-101 *et seq.*, and amendments thereto, and shall issue notices and final determinations of liability hereunder in the manner prescribed by K.S.A. 79-3226, and amendments thereto, relating to income taxes.

**History:** L. 2002, ch. 186, § 11; July 1.