

**79-4107. Penalties for violations of act.** (a) No person shall: (1) Fail to make a return or pay any tax provided in K.S.A. 79-4101 to 79-4105, and amendments thereto; (2) make a false or fraudulent return; (3) willfully violate any rules and regulations of the secretary of revenue for the enforcement and administration of those sections; (4) aid or abet another in attempting to evade the payment of any tax imposed by those sections; or (5) violate any other provision of those sections.

(b) Violation of subsection (a) is punishable by a fine of not less than \$100 or more than \$1,000 or by imprisonment for not less than one or more than six months, or by both.

**History:** L. 1949, ch. 242, § 123; L. 1983, ch. 161, § 26; July 1.