

## 2023 Kansas Statutes

**79-4225. Same; penalties and interest for nonpayment of tax, and failure or refusal to file returns.** (a) If any taxes imposed under this act and determined and assessed by the director are unpaid: (1) Not due to negligence or to intentional disregard of this act or rules and regulations promulgated by the secretary, interest on such taxes 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 tax 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 taxes 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 tax was due until paid; (3) due to fraud with intent to evade the tax imposed by this act, there shall be added thereto a penalty of 50% of the amount of such tax, 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 tax was due until paid.

(b) If any person fails or refuses to make any return, when required to do so under the provisions of this act, 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)(1), (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 herein provided, any person who fails to make a return, or to pay any tax herein provided, or who makes a false or fraudulent return, or fails to keep any books or records prescribed by this act, or who willfully violates any rules and regulations promulgated by the secretary for the enforcement and administration of this act, or who aids and abets another in attempting to evade the payment of any tax imposed by this act, or who violates any other provisions of this act, shall, upon conviction thereof, be guilty of a class C misdemeanor.

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

**History:** L. 1983, ch. 313, § 10; L. 1997, ch. 126, § 51; July 1.