

**79-34,103. Unlawful acts; penalties; revocation of licenses and permits.** Any person who shall fail, neglect or refuse to render to the director at his or her office, within the time required by the provisions of this act, any report or statement required by the provisions of this act, or shall make any false report or statement of application purporting to be under the provisions of this act, or shall make any false statements in any application, report or statement required by or purporting to be under the provisions of this act, or purporting to be under the rules and regulations promulgated by the secretary of revenue under such provisions; and any person who shall neglect or refuse to surrender to the director any license held by him or her, upon being notified that such license has been suspended or revoked; and any person who shall fail, neglect or refuse to pay the said director as aforesaid, within the time by this act provided, any tax, interest or penalties for which such person is liable under the provisions of this act; and every person required to keep records, who shall fail, neglect or refuse to keep and maintain for a period of three (3) years, or to make fully and freely accessible during business hours to said director, secretary of revenue, their deputies or agents appointed as such by either of them in writing, all books, papers and records, required by this act to be kept and maintained and so made accessible; and every person who shall violate any other provision of this act not mentioned in this section, shall be guilty of a misdemeanor, and upon conviction shall be punished by a fine of not less than twenty-five dollars (\$25) nor more than five hundred dollars (\$500), or by imprisonment in the county jail for not less than ten (10) days nor more than six (6) months, or by both such fine and imprisonment; and upon a second or subsequent conviction of a violation of the provisions of this act shall be punished by a fine of not less than one hundred dollars (\$100) nor more than one thousand dollars (\$1,000), or by imprisonment in the county jail for not less than sixty (60) days nor more than one (1) year or by both such fine and imprisonment, and in addition thereto the license held under the provisions of this act by any person so convicted shall be revoked by the director and shall not be renewed nor shall a new license be issued to any such person until the expiration of a period of at least two (2) years after the date of such conviction. Each day or part thereof during which any person shall engage in business as an LP-gas user or LP-gas dealer without being the holder of an uncanceled, unsuspended or unrevoked license shall constitute a separate violation within the meaning of this section.

**History:** L. 1959, ch. 405, § 14; L. 1973, ch. 402, § 18; July 1.