

**17-12-104. Penalty.**

- (a) (1) A person who violates any provision of § 17-12-106 is guilty of a misdemeanor;
- (2) A person convicted of violating any provision of § 17-12-106 is subject to:
- (a) a fine of not more one thousand dollars (\$1,000);
  - (b) A judgment in favor of the Arkansas State Board of Public Accountancy for investigative costs; or
  - (c) Imprisonment for not more than one (1) year for each violation.
- (3) Each violation of § 17-12-106 constitutes a separate offense.
- (b) When the board has reason to believe that any person is subject to punishment under this section, the board may certify the facts to the Attorney General or other appropriate enforcement officer, who may cause appropriate proceedings to be brought.

**History.** Acts 1975, No. 160, § 19; A.S.A. 1947, § 71-629; Acts 2005, No. 54, § 2; 2013, No. 90, § 1.