

HOUSE BILL NO. 1112

Introduced by

Finance and Taxation Committee

(At the request of the Tax Commissioner)

1 A BILL for an Act to amend and reenact subsection 9 of section 57-38-60 of the North Dakota
2 Century Code, relating to bond requirements for income tax withholding purposes.

3 **BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:**

4 **SECTION 1. AMENDMENT.** Subsection 9 of section 57-38-60 of the 1997 Supplement
5 to the North Dakota Century Code is amended and reenacted as follows:

6 9. ~~As a condition precedent to the doing of business in the state of North Dakota, an~~
7 ~~employer who has not continuously maintained a domicile in this state for a period~~
8 ~~of one full year from January first to December thirty first, shall be required, and~~
9 ~~any other~~ An employer, at the discretion of the tax commissioner, may be required;
10 to either make a cash deposit or post with the tax commissioner a bond or
11 undertaking executed by a surety company authorized to do business in ~~the~~ this
12 ~~state of North Dakota~~ in such an amount ~~as is~~ reasonably calculated to ensure the
13 payment to the state of taxes deducted and withheld from wages.