

Fifty-seventh
Legislative Assembly
of North Dakota

ENGROSSED HOUSE BILL NO. 1086

Introduced by

Industry, Business and Labor Committee

(At the request of Job Service North Dakota)

1 A BILL for an Act to amend and reenact subsection 6 of section 52-04-06 of the North Dakota
2 Century Code, relating to the risk adjustment rate for unemployment compensation
3 contributions.

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

5 **SECTION 1. AMENDMENT.** Subsection 6 of section 52-04-06 of the North Dakota
6 Century Code is amended and reenacted as follows:

7 6. If an employer has a quarterly taxable payroll in excess of fifty thousand dollars
8 and at least three times its established average annual payroll; or the average
9 annual payroll is zero, and the employer's cumulative lifetime reserve balance is
10 positive, then the tax rate for that employer is one hundred fifty percent of the
11 positive employer maximum rate in effect that year or a rate of one percent,
12 whichever is greater, beginning the first day of the calendar quarter in which it
13 occurred and for the remainder of the calendar year. If the employer's cumulative
14 lifetime reserve balance is negative, then the tax rate for that employer is the
15 negative employer maximum rate of contribution in effect that year, beginning the
16 first day of the calendar quarter in which it occurred and for the remainder of the
17 calendar year.