

**SENATE BILL NO. 2359**

Introduced by

Senators Cook, Urlacher

Representatives Drovdal, Weiler

1 A BILL for an Act to amend and reenact subsection 2 of section 57-39.2-11, subsection 1 of  
2 section 57-39.2-12.1, and subsection 1 of section 57-40.2-07.1 of the North Dakota Century  
3 Code, relating to compensation of a certified service provider under streamlined sales tax  
4 collection agreements.

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

6 **SECTION 1. AMENDMENT.** Subsection 2 of section 57-39.2-11 of the North Dakota  
7 Century Code is amended and reenacted as follows:

8 2. The commissioner may require the filing of returns and payment of tax on a  
9 monthly, quarterly, annual, or other basis when the commissioner deems it  
10 necessary to ensure payment of the tax imposed by this chapter. Compensation  
11 for administrative expenses under sections 57-39.2-12.1 and 57-40.2-07.1 is ~~not~~  
12 allowed under this section ~~unless~~ if the retailer qualifies for compensation under  
13 sections 57-39.2-12 and 57-40.2-07. If the retailer's filing responsibility has been  
14 assumed by a certified service provider, the retailer may authorize the certified  
15 service provider to claim on behalf of the retailer all or part of the compensation to  
16 which the retailer is entitled under sections 57-39.2-12.1 and 57-40.2-07.1.

17 **SECTION 2. AMENDMENT.** Subsection 1 of section 57-39.2-12.1 of the North Dakota  
18 Century Code is amended and reenacted as follows:

19 1. A retailer who pays the tax due under section 57-39.2-12 or chapter 57-39.4 within  
20 the time limitations prescribed may deduct and retain one and one-half percent of  
21 the tax due.

22 **SECTION 3. AMENDMENT.** Subsection 1 of section 57-40.2-07.1 of the North Dakota  
23 Century Code is amended and reenacted as follows:

Fifty-ninth  
Legislative Assembly

- 1           1.   A retailer who pays the tax due under section 57-40.2-07 or chapter 57-39.4 within
- 2                   the time limitations prescribed may deduct and retain one and one-half percent of
- 3                   the tax due.