Sixtieth Legislative Assembly of North Dakota In Regular Session Commencing Wednesday, January 3, 2007

HOUSE BILL NO. 1057 (Industry, Business and Labor Committee) (At the request of Job Service North Dakota)

AN ACT to create and enact a new section to chapter 52-04 of the North Dakota Century Code, relating to electronic filing of employer unemployment contribution and wage reports and electronic payment of contributions; and to provide an effective date.

BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:

SECTION 1. A new section to chapter 52-04 of the North Dakota Century Code is created and enacted as follows:

Electronic filing of contribution and wage reports - Electronic payment of contributions - Assessments. An employer that employs more than ninety-nine employees at any time shall file contribution and wage reports by an electronic method approved by the bureau beginning with the calendar quarter in which the employer first employs more than ninety-nine employees. An employer that does not comply with the requirements to file reports electronically is deemed to have failed to submit any employer's contribution and wage report as provided in section 52-04-11. All payers making payments on behalf of more than one employer shall make all payments electronically.

SECTION 2. EFFECTIVE DATE. This Act is effective for taxable years beginning after December 31, 2007.

Sp	Speaker of the House				President of the Senate			
Cł	Chief Clerk of the House					Secretary of the Senate		
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House Vote:	Yeas	90	Nays	1	Absent	3		
Senate Vote:	Yeas	41	Nays	0	Absent	6		
					Chief	Clerk of the	House	
Received by th	e Governo	or at	M.	on			, 2007.	
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Filed in this office this day of							, 2007,	
at o	'clock	M.						
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