Sixty-fifth Legislative Assembly of North Dakota In Regular Session Commencing Tuesday, January 3, 2017

HOUSE BILL NO. 1296 (Representative Keiser)

AN ACT to amend and reenact section 52-04-01.1 of the North Dakota Century Code, relating to electronic filing of employer unemployment contribution and wage reports; and to provide an effective date.

BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:

SECTION 1. AMENDMENT. Section 52-04-01.1 of the North Dakota Century Code is amended and reenacted as follows:

52-04-01.1. Electronic filing of contribution and wage reports - Electronic payment of contributions - Assessments.

An<u>Each</u> employer that employs more than twenty-four employees at any time shall required to file contribution and wage reports shall file the reports by an electronic method approved by the bureau beginning with the calendar quarter in which the employer is first employs more than twenty-four employees required to file a report. 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 contribution payments on behalf of more than one employer shall make all payments must be paid electronically.

SECTION 2. EFFECTIVE DATE. This Act is effective for taxable years beginning after December 31, 2017.

H. B. NO. 1296 - PAGE 2

	Speaker of the House			President of the Senate	
	Chief C	lerk of the House		Secretary of the Senate	
This certifies the Assembly of No	nat the within bil orth Dakota and	I originated in the is known on the re	House of Repre	esentatives of the Sixty ody as House Bill No. 1:	r-fifth Legislative 296.
House Vote:	Yeas 79	Nays 9	Absent 6		
Senate Vote:	Yeas 28	Nays 18	Absent 1		
				Chief Clerk of the Ho	ouse
Received by the Governor atM. on					, 2017.
Approved atM. on					, 2017.
				Governor	
Filed in this office thisday of					, 2017,
at o'	clock	M.			
				Secretary of State	