

HOUSE BILL NO. 1112

Introduced by

Representatives Headland, Dockter

Senator Cook

1 A BILL for an Act to create and enact a new subsection to section 57-38-60 of the North Dakota
2 Century Code, relating to filing information returns; to amend and reenact subsection 11 of
3 section 57-38-60 of the North Dakota Century Code, relating to filing quarterly withholding
4 returns; and to provide an effective date.

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

6 **SECTION 1. AMENDMENT.** Subsection 11 of section 57-38-60 of the North Dakota Century
7 Code is amended and reenacted as follows:

8 11. A payroll service provider authorized under the provisions of this chapter to file and
9 remit withholding taxes on behalf of an employer shall file the ~~returns~~return required by
10 ~~subsection~~subsection 2, 3, and 4, and pay any tax due, by electronic data
11 interchange or other electronic media as determined by the tax commissioner. As used
12 in this subsection, a "payroll service provider" means a person that, for federal tax
13 purposes, electronically processes and transmits an employer's withholding returns
14 and taxes, including wage information returns. The tax commissioner may waive, upon
15 a showing of good cause, the requirement to file a return or pay the tax electronically.

16 **SECTION 2.** A new subsection to section 57-38-60 of the North Dakota Century Code is
17 created and enacted as follows:

18 Any person required to file ten or more information returns under subsection 3 of
19 section 57-38-42, or subsection 3 or 4 of this section, shall file the returns by electronic
20 data interchange or other electronic media as determined by the tax commissioner.
21 The tax commissioner may waive, upon a showing of good cause, the requirement to
22 file the returns electronically.

23 **SECTION 3. EFFECTIVE DATE.** This Act is effective for taxable years beginning after
24 December 31, 2018.