

Introduced by

Senators J. Roers, Kannianen, Sorvaag

Representatives Keiser, D. Ruby

1 A BILL for an Act to create and enact a new subsection to section 52-04-06 of the North Dakota
2 Century Code, relating to surcharges paid by employers for employees who receive
3 unemployment insurance benefits; and to provide an effective date.

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

5 **SECTION 1.** A new subsection to section 52-04-06 of the North Dakota Century Code is
6 created and enacted as follows:

7 Notwithstanding any other provision of law, on January first of each calendar year, the
8 bureau shall assess a surcharge amount to each employer equal to ten percent of the
9 amount of cumulative benefits paid to the employees of the employer in excess of one
10 hundred fifty percent of the cumulative contributions paid by the employer in the
11 preceding year. The employer shall pay the assessment amount by October thirty-first
12 of each year. The assessment must be placed in the unemployment insurance trust
13 fund and credited to the employer.

14 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable years beginning after
15 December 31, 2021.