

**Sixty-sixth Legislative Assembly of North Dakota
In Regular Session Commencing Thursday, January 3, 2019**

HOUSE BILL NO. 1112
(Representatives Headland, Dockter)
(Senator Cook)

AN ACT to create and enact a new subsection to section 57-38-60 of the North Dakota Century Code, relating to filing information returns; to amend and reenact subsection 11 of section 57-38-60 of the North Dakota Century Code, relating to filing quarterly withholding returns; and to provide an effective date.

BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:

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

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

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

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

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

Speaker of the House

President of the Senate

Chief Clerk of the House

Secretary of the Senate

This certifies that the within bill originated in the House of Representatives of the Sixty-sixth Legislative Assembly of North Dakota and is known on the records of that body as House Bill No. 1112.

House Vote: Yeas 82 Nays 7 Absent 5

Senate Vote: Yeas 41 Nays 4 Absent 2

Chief Clerk of the House

Received by the Governor at _____ M. on _____, 2019.

Approved at _____ M. on _____, 2019.

Governor

Filed in this office this _____ day of _____, 2019,

at _____ o'clock _____ M.

Secretary of State