

Fifty-fifth
Legislative Assembly
of North Dakota

ENGROSSED HOUSE BILL NO. 1107

Introduced by

Finance and Taxation Committee

(At the request of the Tax Commissioner)

1 A BILL for an Act to amend and reenact subdivision a of subsection 15 of section 57-01-02 of
2 the North Dakota Century Code, relating to the use of electronic funds transfers for the
3 payment of taxes.

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

5 **SECTION 1. AMENDMENT.** Subdivision a of subsection 15 of section 57-01-02 of the
6 1995 Supplement to the North Dakota Century Code is amended and reenacted as follows:

7 a. ~~May require, consistent with the cash management policies of the office of~~
8 ~~management and budget, that any taxpayer owing one hundred thousand~~
9 ~~dollars or more in connection with any return, report, or other document to be~~
10 ~~filed with the commissioner shall allow a taxpayer to elect to pay the tax~~
11 ~~liability to the state no later than the date the payment is required by law to be~~
12 ~~made in funds which are immediately available to the state on the date of~~
13 ~~payment. An election to pay the tax under this subdivision is binding until the~~
14 ~~taxpayer applies to the tax commissioner to rescind the election.~~ Payment in
15 immediately available funds may be made by wire transfer of funds through
16 the federal reserve system or by any other means established by the
17 commissioner which ensures the availability of the funds to the state on the
18 date of payment. Evidence of the payment must be furnished to the
19 commissioner on or before the due date of the tax as established by law.
20 Failure to timely make the payment in immediately available funds or failure to
21 provide evidence of payment in a timely manner subjects the taxpayer to
22 penalty and interest as provided by law for delinquent or deficient tax
23 payments. ~~If payment is timely made in other than immediately available~~
24 ~~funds, penalty and interest must be added to the amount of tax due from the~~

- 1 ~~due date of the tax payment to the date that funds from the tax payment~~
- 2 ~~become available to the state.~~