

Fifty-seventh
Legislative Assembly
of North Dakota

HOUSE BILL NO. 1072

Introduced by

Finance and Taxation Committee

(At the request of the Tax Commissioner)

1 A BILL for an Act to amend and reenact subsection 1 of section 57-38-60 of the North Dakota
2 Century Code, relating to the requirements to file annual income tax withholding returns by
3 employers; and to provide an effective date.

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

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

7 1. Every employer shall, on or before the last day of April, July, October, and January,
8 pay over to the tax commissioner the amount required to be deducted and withheld
9 from wages paid to all employees during the preceding calendar quarter under
10 section 57-38-59. If the amount required to be deducted and withheld from wages
11 paid to all of an employer's employees during the previous calendar year was less
12 than ~~two~~ five hundred ~~fifty~~ dollars, the employer may file an annual return. The tax
13 commissioner may alter the time or period for making reports and payment when in
14 the tax commissioner's opinion, the tax is in jeopardy, or may prescribe the use of
15 any other time or period as will facilitate the collection and payment of the tax by
16 the employer.

17 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable periods beginning
18 after December 31, 2000.