

HOUSE BILL NO. 1108  
with Senate Amendments

Fifty-eighth  
Legislative Assembly  
of North Dakota

HOUSE BILL NO. 1108

Introduced by

Finance and Taxation Committee

(At the request of the Tax Commissioner)

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 the filing of income tax withholding returns and income tax  
3 withholding payments by payroll service providers.

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

5 **SECTION 1.** A new subsection to section 57-38-60 of the North Dakota Century Code  
6 is created and enacted as follows:

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