Sixtieth Legislative Assembly of North Dakota

HOUSE BILL NO. 1057

Introduced by

Industry, Business and Labor Committee

(At the request of Job Service North Dakota)

- 1 A BILL for an Act to create and enact a new section to chapter 52-04 of the North Dakota
- 2 Century Code, relating to electronic filing of employer unemployment contribution and wage
- 3 reports and electronic payment of contributions; and to provide an effective date.

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

- 5 **SECTION 1.** A new section to chapter 52-04 of the North Dakota Century Code is 6 created and enacted as follows:
- 7 Electronic filing of contribution and wage reports Electronic payment of
- 8 **contributions Assessments.** Employers may file contribution and wage reports by means of
- 9 <u>electronic methods approved by job service North Dakota. Employers that choose to file</u>
- 10 contribution and wage reports by other than approved electronic methods shall pay an
- 11 additional assessment in the amount of ten dollars for each report, plus fifty cents for each
- 12 reported worker on the report. Contribution payments for amounts in excess of five hundred
- 13 <u>dollars must be made electronically</u>. All payers making payments on behalf of more than one
- 14 employer shall make all payments electronically.
- 15 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable years beginning after
- 16 December 31, 2007.