

Sixtieth  
Legislative Assembly  
of North Dakota

## HOUSE BILL NO. 1144

Introduced by

Representative Porter

1 A BILL for an Act to create and enact a new section to chapter 57-38 of the North Dakota  
2 Century Code, relating to employer liability to an employee for state income tax penalties and  
3 interest incurred by the employee as a result of erroneous information furnished by the  
4 employer on the federal form W-2.

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

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

8 **Employer liability for erroneous W-2 information.** An employer that provides  
9 erroneous information on a federal form W-2 provided to an employee is liable to the employee  
10 for the amount of any penalty and interest incurred under this chapter by the employee as a  
11 result of reliance on the erroneous information. It is a defense to an action under this section  
12 that the employer provided corrected information to the employee before the filing deadline on  
13 which penalties and interest accrued.