

Sixtieth
Legislative Assembly
of North Dakota

ENGROSSED 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.** An employer that employs more than ninety-nine employees
9 at any time shall file contribution and wage reports by an electronic method approved by the
10 bureau beginning with the calendar quarter in which the employer first employs more than
11 ninety-nine employees. An employer that does not comply with the requirements to file reports
12 electronically is deemed to have failed to submit any employer's contribution and wage report
13 as provided in section 52-04-11. 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.