

Sixty-first
Legislative Assembly
of North Dakota

SENATE BILL NO. 2102

Introduced by

Industry, Business and Labor Committee

(At the request of Job Service North Dakota)

1 A BILL for an Act to amend and reenact subsection 2 of section 52-04-11 of the North Dakota
2 Century Code, relating to the penalty for failure to submit employer contribution and wage
3 reports; and to provide a penalty.

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

5 **SECTION 1. AMENDMENT.** Subsection 2 of section 52-04-11 of the North Dakota
6 Century Code is amended and reenacted as follows:

7 2. Any employer who fails to submit to the bureau any employer's contribution and
8 wage report by the date due shall pay the bureau a penalty equal to five percent of
9 the contributions due for each month or part of a month until the report is
10 submitted. The penalty for the first month of the first delinquent report in a
11 calendar year may not be less than ~~twenty-five~~ fifty dollars. The penalty for the
12 first month of any subsequent delinquent reports in a calendar year may not be
13 less than one hundred dollars. The penalty for subsequent months may not exceed
14 twenty percent of contributions due. The maximum penalty imposed by this
15 subsection may not exceed ~~two~~ five hundred ~~fifty~~ dollars for any single report. The
16 penalty imposed by this subsection may be waived if the bureau determines that
17 the failure to submit the report timely was caused by circumstances beyond the
18 control of the employer.