

Sixty-first
Legislative Assembly
of North Dakota

Introduced by

(At the request of the Job Service North Dakota)

1 A BILL for an Act to amend and reenact section 52-04-01.1 of the North Dakota Century Code,
2 relating to electronic filing of employer unemployment contribution and wage reports; and to
3 provide an effective date.

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

5 **SECTION 1. AMENDMENT.** Section 52-04-01.1 of the North Dakota Century Code is
6 amended and reenacted as follows:

7 **52-04-01.1. Electronic filing of contribution and wage reports - Electronic**
8 **payment of contributions - Assessments.** An employer that employs more than ~~ninety-nine~~
9 twenty-four employees at any time shall file contribution and wage reports by an electronic
10 method approved by the bureau beginning with the calendar quarter in which the employer first
11 employs more than ~~ninety-nine~~ twenty-four employees. An employer that does not comply with
12 the requirements to file reports electronically is deemed to have failed to submit any employer's
13 contribution and wage report as provided in section 52-04-11. All payers making payments on
14 behalf of more than one employer shall make all payments electronically.

15 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable years beginning after
16 December 31, 2009.