

Fifty-fifth  
Legislative Assembly  
of North Dakota

**HOUSE BILL NO. 1107**

Introduced by

Finance and Taxation Committee

(At the request of the Tax Commissioner)

1 A BILL for an Act to amend and reenact subdivision a of subsection 15 of section 57-01-02 of  
2 the North Dakota Century Code, relating to the use of electronic funds transfers for the payment  
3 of taxes.

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

5 **SECTION 1. AMENDMENT.** Subdivision a of subsection 15 of section 57-01-02 of the  
6 1995 Supplement to the North Dakota Century Code is amended and reenacted as follows:

7 a. May require, consistent with the cash management policies of the office of  
8 management and budget, that any taxpayer ~~owing one hundred thousand~~  
9 ~~dollars or more in connection with any return, report, or other document to be~~  
10 ~~filed with the commissioner~~ shall pay the tax liability to the state no later than  
11 the date the payment is required by law to be made in funds which are  
12 immediately available to the state on the date of payment. Payment in  
13 immediately available funds may be made by wire transfer of funds through  
14 the federal reserve system or by any other means established by the  
15 commissioner which ensures the availability of the funds to the state on the  
16 date of payment. Evidence of the payment must be furnished to the  
17 commissioner on or before the due date of the tax as established by law.  
18 Failure to timely make the payment in immediately available funds or failure to  
19 provide evidence of payment in a timely manner subjects the taxpayer to  
20 penalty and interest as provided by law for delinquent or deficient tax  
21 payments. If payment is timely made in other than immediately available  
22 funds, penalty and interest must be added to the amount of tax due from the  
23 due date of the tax payment to the date that funds from the tax payment  
24 become available to the state.