

Fifty-fifth  
Legislative Assembly  
of North Dakota

## ENGROSSED 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  
3 payment 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 allow a taxpayer to elect to pay the tax~~  
11 ~~liability to the state no later than the date the payment is required by law to be~~  
12 ~~made in funds which are immediately available to the state on the date of~~  
13 ~~payment. An election to pay the tax under this subdivision is binding until the~~  
14 ~~taxpayer applies to the tax commissioner to rescind the election. Payment in~~  
15 ~~immediately available funds may be made by wire transfer of funds through~~  
16 ~~the federal reserve system or by any other means established by the~~  
17 ~~commissioner which ensures the availability of the funds to the state on the~~  
18 ~~date of payment. Evidence of the payment must be furnished to the~~  
19 ~~commissioner on or before the due date of the tax as established by law.~~  
20 ~~Failure to timely make the payment in immediately available funds or failure to~~  
21 ~~provide evidence of payment in a timely manner subjects the taxpayer to~~  
22 ~~penalty and interest as provided by law for delinquent or deficient tax~~  
23 ~~payments. If payment is timely made in other than immediately available~~  
24 ~~funds, penalty and interest must be added to the amount of tax due from the~~

- 1 ~~due date of the tax payment to the date that funds from the tax payment~~
- 2 ~~become available to the state.~~