

Introduced by

Finance and Taxation Committee

(At the request of the Tax Commissioner)

1 A BILL for an Act to create and enact a new subsection to section 57-38-60 of the North Dakota
2 Century Code, relating to the filing of income tax withholding returns and income tax withholding
3 payments by payroll service providers.

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

5 **SECTION 1.** A new subsection to section 57-38-60 of the North Dakota Century Code
6 is created and enacted as follows:

7 A payroll service provider authorized under the provisions of this chapter to file and
8 remit withholding taxes on behalf of an employer shall file the returns required by
9 subsections 2, 3, and 4, and pay any tax due, by electronic data interchange or
10 other electronic media as determined by the commissioner. The commissioner
11 may waive, upon a showing of good cause, the requirement to file a return or pay
12 the tax electronically.