

**HOUSE BILL NO. 1108
with Senate Amendments**

Fifty-eighth
Legislative Assembly
of North Dakota

HOUSE BILL NO. 1108

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
3 withholding 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. As used in this
11 subsection, a "payroll service provider" means a person that, for federal tax
12 purposes, electronically processes and transmits an employer's withholding returns
13 and taxes, including wage information returns. The commissioner may waive,
14 upon a showing of good cause, the requirement to file a return or pay the tax
15 electronically.