Sixty-sixth
Legislative Assembly
HOUSE BILL NO. 1112 of North Dakota

Introduced by
Representatives Headland, Dockter
Senator Cook

A BILL for an Act to create and enact a new subsection to section 57-38-60 of the North Dakota Century Code, relating to filing information returns; to amend and reenact subsection 11 of section 57-38-60 of the North Dakota Century Code, relating to filing quarterly withholding returns; and to provide an effective date.

## BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:

SECTION 1. AMENDMENT. Subsection 11 of section 57-38-60 of the North Dakota Century Code is amended and reenacted as follows:
11. A payroll service provider authorized under the provisions of this chapter to file and remit withholding taxes on behalf of an employer shall file the returnsreturn required by subsectionssubsection 2,3 , and 4, and pay any tax due, by electronic data interchange or other electronic media as determined by the tax commissioner. As used in this subsection, a "payroll service provider" means a person that, for federal tax purposes, electronically processes and transmits an employer's withholding returns and taxes, including wage information returns. The tax commissioner may waive, upon a showing of good cause, the requirement to file a return or pay the tax electronically.

SECTION 2. A new subsection to section 57-38-60 of the North Dakota Century Code is created and enacted as follows:

Any person required to file ten or more information returns under subsection 3 of section 57-38-42, or subsection 3 or 4 of this section, shall file the returns by electronic data interchange or other electronic media as determined by the tax commissioner. The tax commissioner may waive, upon a showing of good cause, the requirement to file the returns electronically.

SECTION 3. EFFECTIVE DATE. This Act is effective for taxable years beginning after December 31, 2018.

