

**Sixty-third Legislative Assembly of North Dakota
In Regular Session Commencing Tuesday, January 8, 2013**

HOUSE BILL NO. 1097
(Finance and Taxation Committee)
(At the request of the Tax Commissioner)

AN ACT to create and enact a new subsection to section 57-39.2-12 of the North Dakota Century Code, relating to electronic filing of sales and use tax returns and electronic payment of sales and use taxes; and to provide an effective date.

BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:

SECTION 1. A new subsection to section 57-39.2-12 of the North Dakota Century Code is created and enacted as follows:

A retailer required to file monthly returns under subsection 1 shall file the returns by an electronic method approved by the commissioner. A retailer that does not comply with the requirement to file reports electronically is deemed to have failed to file the sales and use tax returns as provided in section 57-39.2-15 and is subject to the penalties provided in section 57-39.2-18. The commissioner may, for good cause shown, waive the filing requirements of this subsection.

SECTION 2. EFFECTIVE DATE. This Act is effective for reporting periods beginning after December 31, 2013.

Speaker of the House

President of the Senate

Chief Clerk of the House

Secretary of the Senate

This certifies that the within bill originated in the House of Representatives of the Sixty-third Legislative Assembly of North Dakota and is known on the records of that body as House Bill No. 1097.

House Vote: Yeas 87 Nays 7 Absent 0

Senate Vote: Yeas 45 Nays 1 Absent 1

Chief Clerk of the House

Received by the Governor at _____ M. on _____, 2013.

Approved at _____ M. on _____, 2013.

Governor

Filed in this office this _____ day of _____, 2013,

at _____ o'clock _____ M.

Secretary of State