

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 57-39.2-12 of the North
2 Dakota Century Code, relating to electronic filing of sales and use tax returns and electronic
3 payment of sales and use taxes; and to provide an effective date.

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

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

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

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