

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 57-01-02 of the North Dakota
2 Century Code, relating to the authority to grant tax filing and payment extensions due to a
3 disaster or emergency.

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

5 **SECTION 1.** A new subsection to section 57-01-02 of the North Dakota Century Code is
6 created and enacted as follows:

7 May grant an extension of time, not to exceed ninety days, to persons whose ability to
8 timely comply with any tax law in this state was adversely affected by a disaster or
9 emergency declared by the president of the United States or by the governor under
10 section 37-17.1-05. Any penalty or interest that may otherwise apply for the late filing
11 of a return or payment of tax due must not be assessed during the ninety-day
12 extension period. Any person granted an extension under this subsection may request,
13 in writing, an additional extension of time if the request is made on or before the
14 expiration of the original ninety-day extension. Any person granted an additional
15 extension of time under this subsection shall pay, with the tax, interest on the tax at
16 the rate of twelve percent per annum from the date the ninety-day extension expired to
17 the date the tax is paid.