

Sixty-sixth
Legislative Assembly
of North Dakota

ENGROSSED HOUSE BILL NO. 1371

Introduced by

Representatives C. Johnson, Adams, M. Johnson

Senators O. Larsen, Luick

1 A BILL for an Act to create and enact a new section to chapter 34-15 of the North Dakota
2 Century Code, relating to new hire reporting of independent contractors; and to provide an
3 effective date.

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

5 **SECTION 1.** A new section to chapter 34-15 of the North Dakota Century Code is created
6 and enacted as follows:

7 **Reporting of independent contractors.**

8 The provisions of this chapter apply to an independent contractor if the aggregate payment
9 for the services performed by the independent contractor is sufficient for the payor to be
10 required to file an internal revenue service form 1099 or substantially equivalent form and report
11 the payment on the form as nonemployee compensation.

12 **SECTION 2. EFFECTIVE DATE.** This Act becomes effective on January 1, 2020.