

Introduced by

Representative Keiser

1 A BILL for an Act to amend and reenact section 52-04-01.1 of the North Dakota Century Code,
2 relating to electronic filing of employer unemployment contribution and wage reports; and to
3 provide an effective date.

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

5 **SECTION 1. AMENDMENT.** Section 52-04-01.1 of the North Dakota Century Code is
6 amended and reenacted as follows:

7 **52-04-01.1. Electronic filing of contribution and wage reports - Electronic payment of**
8 **contributions - Assessments.**

9 ~~An~~Each employer ~~that employs more than twenty-four employees at any time shall~~required
10 to file contribution and wage reports shall file the reports by an electronic method approved by
11 the bureau beginning with the calendar quarter in which the employer is first ~~employs more than~~
12 ~~twenty-four employees~~required to file a report. An employer that does not comply with the
13 requirements to file reports electronically is deemed to have failed to submit any employer's
14 contribution and wage report as provided in section 52-04-11. All ~~payers making~~contribution
15 ~~payments on behalf of more than one employer shall make all payments~~must be paid
16 electronically.

17 **SECTION 2. EFFECTIVE DATE.** This Act is effective for taxable years beginning after
18 December 31, 2017.