

**Sixty-fifth Legislative Assembly of North Dakota
In Regular Session Commencing Tuesday, January 3, 2017**

HOUSE BILL NO. 1296
(Representative Keiser)

AN ACT to amend and reenact section 52-04-01.1 of the North Dakota Century Code, relating to electronic filing of employer unemployment contribution and wage reports; and to provide an effective date.

BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:

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

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

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

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

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-fifth Legislative Assembly of North Dakota and is known on the records of that body as House Bill No. 1296.

House Vote: Yeas 79 Nays 9 Absent 6

Senate Vote: Yeas 28 Nays 18 Absent 1

Chief Clerk of the House

Received by the Governor at _____ M. on _____, 2017.

Approved at _____ M. on _____, 2017.

Governor

Filed in this office this _____ day of _____, 2017,

at _____ o'clock _____ M.

Secretary of State