

SOCIAL SECURITY

CHAPTER 356

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 ~~payers 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.

Approved March 21, 2017

Filed March 22, 2017

CHAPTER 357

HOUSE BILL NO. 1196

(Representatives D. Ruby, Boschee, Dobervich, Keiser, Sukut)
(Senators Casper, Marcellais, Poolman)

AN ACT to amend and reenact section 52-04-22 of the North Dakota Century Code, relating to the unemployment insurance federal advance interest repayment fund; and to provide a continuing appropriation.

BE IT ENACTED BY THE LEGISLATIVE ASSEMBLY OF NORTH DAKOTA:

SECTION 1. AMENDMENT. Section 52-04-22 of the North Dakota Century Code is amended and reenacted as follows:

52-04-22. Federal advance interest repayment fund - Continuing appropriation.

There is created the federal advance interest repayment fund, to which will be credited all assessments collected by the division for the purpose of paying interest due on federal advances to the state trust fund. The fund must consist of all interest collected on delinquent contributions, all penalties provided by the North Dakota unemployment compensation law, and funds borrowed from sources other than federal advances which are placed in this fund. All moneys accruing to this fund in any manner must be maintained in this separate interest-bearing account at the Bank of North Dakota or invested in deposits of the Bank of North Dakota.

~~Moneys in this fund may also be used for the purpose of repaying funds placed in this fund which are borrowed from sources other than federal advances and for the purpose of paying interest due on other than federal advances. However, moneys in this fund may not be expended or available for expenditure in any manner which would permit their substitution for, or a corresponding reduction in, federal funds which would in the absence of the moneys be available to finance expenditures for the administration of the bureau.~~

Moneys in this fund may also be used for the purpose of paying principal and interest costs associated with the acquisition and renovation of land and a building to be used as an office facility by job service North Dakota in Grand Forks, North Dakota. Moneys in this fund also may be used for the purpose of paying principal and interest costs associated with the acquisition and renovation of land and building to be used as an office facility by job service North Dakota in Bismarck, North Dakota. Moneys in this fund also may be used for the purpose of paying building lease costs of office facilities leased by job service North Dakota. Moneys in this fund may be used for the purpose of paying the costs of repair, renovation, or alteration of job service-owned office facilities. Moneys in this fund may be used for the purpose of paying the replacement rate charged for use of state fleet vehicles. Moneys in this fund may be used for the purposes of re-employment programs to ensure the integrity of the unemployment insurance program in this state. Moneys in this fund may be used to administer the unemployment insurance program and may be used to pay expenses incurred by job service North Dakota which are not payable with federal grant or state general funds. Moneys in this fund are hereby appropriated for the purposes specified in this section including the purpose of paying principal and

interest costs associated with the acquisition and renovation of land and a building to be used as an office facility by job service North Dakota in Grand Forks, North Dakota. Moneys in this fund are appropriated for the purpose of paying the principal and interest costs associated with the acquisition and renovation of land and a building to be used as an office facility by job service North Dakota in Bismarck, North Dakota. Moneys in this fund are appropriated for the purpose of paying building lease costs of office facilities leased by job service North Dakota. Moneys in this fund are appropriated for the purpose of paying the costs of repair, renovation, or alteration of job service-owned office facilities. Moneys in this fund are appropriated for the purpose of paying the replacement rate charged for use of state fleet vehicles. Moneys in this fund are appropriated for the purposes of re-employment programs to ensure the integrity of the unemployment insurance program in this state. Moneys in this fund are appropriated to administer the unemployment insurance program and to pay expenses incurred by job service North Dakota which are not payable with federal grant or state general funds. The federal advance interest payment fund must maintain a minimum balance to pay interest due on advances to the state trust fund. The minimum balance must be calculated annually by multiplying the average calendar year benefits paid for the preceding five completed calendar years by one percent. The federal advance interest repayment fund may drop below the annual minimum balance only if payment is required on interest due on advances to the state trust fund.

Approved March 21, 2017

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