

**Sixty-sixth Legislative Assembly of North Dakota  
In Regular Session Commencing Thursday, January 3, 2019**

HOUSE BILL NO. 1112  
(Representatives Headland, Dockter)  
(Senator Cook)

AN ACT to create and enact a new subsection to section 57-38-60 of the North Dakota Century Code, relating to filing information returns; to amend and reenact subsection 11 of section 57-38-60 of the North Dakota Century Code, relating to filing quarterly withholding returns; and to provide an effective date.

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

**SECTION 1. AMENDMENT.** Subsection 11 of section 57-38-60 of the North Dakota Century Code is amended and reenacted as follows:

11. A payroll service provider authorized under the provisions of this chapter to file and remit withholding taxes on behalf of an employer shall file the ~~returns~~return required by ~~subsections~~subsection 2, 3, and 4, and pay any tax due, by electronic data interchange or other electronic media as determined by the tax commissioner. As used in this subsection, a "payroll service provider" means a person that, for federal tax purposes, electronically processes and transmits an employer's withholding returns and taxes, including wage information returns. The tax commissioner may waive, upon a showing of good cause, the requirement to file a return or pay the tax electronically.

**SECTION 2.** A new subsection to section 57-38-60 of the North Dakota Century Code is created and enacted as follows:

Any person required to file ten or more information returns under subsection 3 of section 57-38-42, or subsection 3 or 4 of this section, shall file the returns by electronic data interchange or other electronic media as determined by the tax commissioner. The tax commissioner may waive, upon a showing of good cause, the requirement to file the returns electronically.

**SECTION 3. EFFECTIVE DATE.** This Act is effective for taxable years beginning after December 31, 2018.

\_\_\_\_\_  
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-sixth Legislative Assembly of North Dakota and is known on the records of that body as House Bill No. 1112.

House Vote:    Yeas 82            Nays 7            Absent 5

Senate Vote:    Yeas 41            Nays 4            Absent 2

\_\_\_\_\_  
Chief Clerk of the House

Received by the Governor at \_\_\_\_\_ M. on \_\_\_\_\_, 2019.

Approved at \_\_\_\_\_ M. on \_\_\_\_\_, 2019.

\_\_\_\_\_  
Governor

Filed in this office this \_\_\_\_\_ day of \_\_\_\_\_, 2019,

at \_\_\_\_\_ o'clock \_\_\_\_\_ M.

\_\_\_\_\_  
Secretary of State