

Introduced by

Finance and Taxation Committee

(At the request of the Department of Human Services)

1 A BILL for an Act to amend and reenact sections 14-09-34 and 34-15-04 of the North Dakota
2 Century Code, relating to electronic remittal of funds withheld under an income withholding
3 order and new hire reporting; and to provide for an effective date.

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

5 **SECTION 1. AMENDMENT.** Section 14-09-34 of the North Dakota Century Code is
6 amended and reenacted as follows:

7 **14-09-34. Electronic remittal of funds withheld under an income withholding order.**

8 An income payer that ~~employs more than twenty-four employees at any time and has~~
9 ~~received more than four~~an income withholding ~~orders~~order under this chapter shall remit any
10 withheld funds by an electronic method approved by the child support agency. ~~An income payer~~
11 ~~that employs more than twenty-four employees at any time and has received fewer than five~~
12 ~~income withholding orders under this chapter may choose to opt out of an electronic method~~
13 ~~approved by the child support agency only through a written request.~~ An income payer that
14 does not comply with this section is deemed to have failed to deliver income under section
15 14-09-09.3. The child support agency may waive, upon a showing of good cause, the
16 requirement to remit funds electronically.

17 **SECTION 2. AMENDMENT.** Section 34-15-04 of the North Dakota Century Code is
18 amended and reenacted as follows:

19 **34-15-04. Reporting format.**

- 20 1. Each employer report required by this chapter must be made, to the extent
21 practicable, on a W-4 form or an equivalent form prescribed by the state directory of
22 new hires.
- 23 2. ~~Except as provided in subsection 3, the report may be transmitted by first class mail or~~
24 ~~by any magnetic or electronic means readable by the department, including facsimile~~

1 ~~transmission, electronic mail, modem transmission, or other means of electronic-~~
2 ~~communication.~~

3 3. ~~An~~Each ~~employer that employs more than twenty-four employees at any time-~~
4 ~~must~~required to report new hires shall transmit the report through an electronic
5 method provided by the department. An employer that does not comply with this
6 subsection is deemed to have failed to report new hires under section 34-15-05. The
7 department may waive, upon a showing of good cause, the requirement to report new
8 hires electronically.

9 **SECTION 3. EFFECTIVE DATE.** This Act becomes effective on January 1, 2020.