

**§193. Returns; declaration covering perjury; submission of returns and funds by electronic means**

**1. Declaration required.** Any return, report or other document required to be filed pursuant to this Title must contain a declaration, in a form prescribed by the State Tax Assessor, that the statements contained in the return, report or other document are true and are made under the penalties of perjury. When a tax return is filed electronically by a taxpayer or with the taxpayer's permission, the filing of that return constitutes a sworn statement by the taxpayer, made under the penalties of perjury, that the tax liability shown on the return is correct.

[PL 2005, c. 332, §10 (NEW).]

**2. Electronic filing.** The State Tax Assessor, with the approval of the Commissioner of Administrative and Financial Services may adopt a rule allowing or requiring the filing of a return or document by electronic data submission. The rule must establish thresholds or phase-in periods to assist taxpayers and preparers in complying with any electronic data submission requirement.

A. Unless otherwise provided by a rule adopted pursuant to this subsection, in the case of an employer that submits returns in accordance with section 5253 with respect to 100 or more employees, whether the returns are submitted directly by the employer or by a 3rd party on behalf of the employer, the assessor may require that the returns be filed by electronic data submission.

[PL 2007, c. 437, §6 (AMD).]

B. Unless otherwise provided by a rule adopted pursuant to this subsection, in the case of a payroll processor as defined in Title 10, chapter 222 that submits returns pursuant to section 5253 or Title 26, chapter 13, subchapter 5 or 7 for 100 or more employers, the assessor may require that the returns be filed by electronic data submission. [PL 2007, c. 693, §10 (AMD).]

C. Unless otherwise provided by a rule adopted pursuant to this subsection, in the case of an employer that submits returns pursuant to Title 26, chapter 13, subchapter 5 or 7, the assessor may require that the returns be filed by electronic data submission. [PL 2015, c. 300, Pt. A, §8 (NEW).]

[PL 2015, c. 300, Pt. A, §8 (AMD).]

**3. Payment by electronic funds transfer.** The State Tax Assessor, with the approval of the Commissioner of Administrative and Financial Services, may adopt a rule allowing or requiring the payment of a tax or the refund of a tax by electronic funds transfer. An electronic funds transfer allowed or required by the assessor pursuant to this subsection in payment of a tax obligation to the State is considered a return. For the purposes of this subsection, "tax" includes Competitive Skills Scholarship Fund contributions and unemployment insurance contributions required to be paid to the State pursuant to Title 26.

A. Unless otherwise provided by a rule adopted pursuant to this subsection, in the case of a person that is liable for \$200,000 or more per year pursuant to section 5253 or for \$400,000 or more per year in payments of any other single tax type, the assessor may require payment or refund of that tax by electronic funds transfer. [PL 2007, c. 437, §6 (AMD).]

B. Unless otherwise provided by a rule adopted pursuant to this subsection, in the case of a payroll processor as defined in Title 10, chapter 222, the assessor may require payment or refund of taxes pursuant to section 5253 and payment or refund of Competitive Skills Scholarship Fund contributions and unemployment insurance contributions pursuant to Title 26, chapter 13, subchapters 5 and 7, respectively, by electronic funds transfer. [PL 2007, c. 693, §11 (AMD).]

[PL 2007, c. 693, §11 (AMD).]

**4. Adoption of rules.** Rules adopted pursuant to this section are routine technical rules for the purposes of Title 5, chapter 375, subchapter 2-A.

[PL 2007, c. 437, §6 (AMD).]

## SECTION HISTORY

PL 1995, c. 639, §7 (NEW). PL 1997, c. 504, §5 (AMD). PL 1997, c. 668, §18 (AMD). PL 1999, c. 708, §18 (AMD). PL 2005, c. 332, §10 (RPR). PL 2005, c. 332, §30 (AFF). PL 2007, c. 437, §6 (AMD). PL 2007, c. 693, §§10, 11 (AMD). PL 2015, c. 300, Pt. A, §8 (AMD).

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