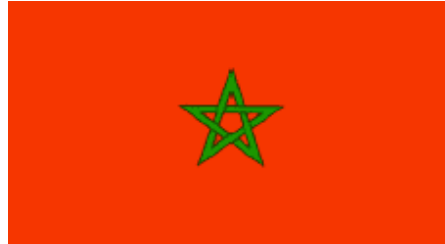


# UNITED STATES OF AMERICA REPUBLIC

Continental Congress Assembled



## PUBLIC LAW 113-04

Amended: 8 October 2017

### U.S.A.R. REVENUE CODE – Wage Tax Laws

Pursuant to the United States of America Republic Constitution Amendment 19, Section 2, Clause 2, wherein it states; *“The United States of America Republic shall make all Laws which shall be necessary and proper for carrying into Execution the foregoing Powers, and all other Powers vested by this Constitution in the Government of the United States of America Republic, or any Department or Officer thereof”*, there shall hereby be designated “REVENUE CODE – Wage Tax Laws” provisions to serve this purpose. This amendment shall go into immediate force.

Introduced as **Senate Joint Resolution 04**, with 63 co-sponsors and as **House Joint Resolution 04** with 63 co-sponsors, a request was delivered before the Continental Congress to honor and therefore establish laws for our REVENUE CODE – Wage Tax Laws.

The resolution suffered no amendments, no exclusions, no demands that it became law.

**The 1<sup>st</sup> Continental Congress of the United States of America Republic publicly declared 2015 the national "Year of the United States of America Republic".** The document known as Public Law **PUBLIC LAW 113-04** was signed and enacted into law on 8 October 2017 by the following **SIGNATORIES to this Legislative Act in Attendance;**

**General Congress Assembled, United States of America Republic**

It reads as follows:

**PUBLIC LAW PUBLIC LAW 113-04, on 8 October 2017****JOINT RESOLUTION****Authorizing and requesting the President**

**to proclaim and** establish provisions in accordance with the **Constitution** and **Laws** of the **United States of America Republic**.

**WHEREAS**, the United States of America Republic, being a perpetual corporation is an autonomous State government lawfully incorporated and chartered for the benefit and protection of "We The Moorish American People", by its Declaration, National Constitution and By-Laws, and aforementioned Chapters;

**WHEREAS** the United States of America Republic's official language is the English language;

**WHEREAS** the Moorish American People have made a unique contribution in shaping the United States of America Republic as a distinctive and blessed nation of people and citizens;

**WHEREAS** the Moorish American People are a People of deeply-held religious convictions springing from the Holy Scriptures of the Holy Koran of the Moorish Science Temple of America and the Learning, Teachings and Truth of the Holy Prophet Noble Drew Ali. The Holy Prophet Noble Drew Ali led his People back to the Principles and standards of their ancient forefathers' Free National Principles and Standards;

**WHEREAS** the Principles of Love, Truth, Peace, Freedom and Justice inspired concepts of civil government that are contained in our Declaration of Independence and Constitution of the United States of America Republic;

**WHEREAS the Moorish American People**, are now in great comprehension that, as a Nation of People being Nationwide in scope to achieve peace as well as unity as a single harmonious Nation, there must be uniform Laws for the Nation. The **Constitution** and **Laws** of the **United States of America Republic** are "*the Rock on which our Republic rests*";

**WHEREAS** the history of our Nation clearly illustrates the value of a Nation to be able to create and pass its own Laws are beneficial to a Society to Enforce the Laws of the Nation. This is not to remove or change **The Moorish American People** from voluntarily applying and extending the learning, teachings and truth of the Holy Koran of the Moorish Science Temple of America in the lives of individuals, families, or in their society as a nation of People;

**WHEREAS** this Nation now faces great challenges that will test this Nation as it has never been tested before; and

**WHEREAS** that renewing our knowledge of Law, Divine and National and having faith in Our Universal Creator through Holy Scriptures of the Holy Koran of the Moorish Science Temple of America, the Holy Bible and the Great Qu'ran of Mohammed as we honor all the divine Prophets Jesus, Mohammed, Buddha and Confucius. Therefore, the **Constitution and Laws of the United States of America Republic** and knowledge of the aforementioned Holy Scriptures can only strengthen our nation. I, President Christopher H- Cannon: Bey,

therefore establish with the consent of the Continental Congress the provisions as the **Laws** of the **United States of America Republic**:

**NOW, THEREFORE, be it Resolved** by the Continental Congress of the United States of America Republic in Continental Congress assembled, That the President is authorized and requested to designate the administration of said laws.

LEGISLATIVE HISTORY <b>113 Res.04</b> CONGRESSIONAL RECORD, Vol. #(2017):	<b>8 October 2017</b> considered and passed by the Continental Congress.
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President, Province of Illinois, Christopher-Cannon: Bey

Speaker of the House, Province of Missouri, Sharon-Green: El

USAR Secretary of State, Province of Missouri, Ross Woody Jr,: Bey

U.S.A.R. Attorney General – Province of Kansas, Nathaniel Chizer-Beh

U.S.A.R. Assistant Atty. General, Province of Khalifa, Antoyneo Robinson: El

U.S.A.R. Treasurer, Province of Arizona, Michelle-Bravo: Bey

Treasurer, Province of Alabama, Derek-Hill: Bey

Chief Justice, Province of Illinois, Romulus Dorsey: El

Chief Justice, Province of Illinois, Emmett-Marshall: Bey

Chief Justice, Province of Illinois, Taiwan Smith: Bey

Atty. General – Province of Illinois - Larry Taylor: Bey

Atty. General – Province of Alabama – Eric-Ingram: Bey

Atty. General – Province of Virginia – Harvetta Lassiter

Foreign Affairs Minister, Province of Texas, Rafael-Vazquez: El

Office of Inspector General, Province of Illinois, Steven Segura: Bey

Dir. of Business Development, Province of Khalifa, Dadrian Anderson: Bey

Dir. of BMV, Province of Ohio, Andwele Montgomery: Bey

Governor, Province of Alabama, D. Maurice Parham: Bey

Governor, Province of Alaska, Bobby-Green: El

Governor, Province of Colorado, Kakuyon: El

Governor, Province of Florida, Albert Jerraine-Griffin: Bey

Governor, Province of Georgia, Mandel Williams: El

Governor, Province of Indiana, Dexter-Johnson: Bey

Governor, Province of Khalifa, G. Riller: El

Governor, Province of Louisiana, Eric Wannamaker: Bey

Governor, Province of Maryland - Altie Archer: Bey

Governor, Province of Minnesota, Vicie Christine-Williams: Bey

Governor, Province of New Jersey, Colin Hylton: El

Governor, Province of Texas, LaShawn-Earl: Bey

Governor, Province of Virginia, Darnell Brown: Bey

Lt. Governor, Province of Georgia, Timothy Jackson: El

Lt. Governor, Province of Tennessee, Javon-Curry: Bey

Assistant Governor, Province of Georgia, Christopher Hill: Bey

Assistant Governor, Province of Virginia, Joseph-Middleton: Bey

Secretary of State, Province of Arizona, Stephanie-Clark: Bey

Secretary of State, Province of Khalifa, Demeitric Mason: El

Secretary of State, Province of Georgia, Maureen Willis: El

Secretary of State, Province of Illinois, Lewanda Hazelett: Bey

Secretary of State, Province of Michigan, Napoleon-Kendall: Bey

Secretary of State, Province of No. Carolina, Trevis-Haskins: El

Secretary of State, Province of Virginia, Rich Wilson: Bey

Public Minister, Province of Florida, William L.-Salter III,: Bey

Public Minister, Province of Missouri, Linda Ann-Bashful: El

Public Minister, Province of Ontario, Canada, Steven Richards: Bey

Representative, Province of Colorado, Ajoa Nash-Conner: Bey

Representative, Province of Florida, Octavia-Barnes: Bey

Representative, Province of Minnesota, Yashmall: Bey (Kevin Scaife: Bey)

Representative, Province of Ohio, Nia-Evans: Bey

Representative, Province of Tennessee, James Earl-Harris: Bey

Senator, Province of Georgia, Sonja-Flanigan: Bey

Senator, Province of Georgia, Ronnell-Gray: Bey

Senator/Liaison, Province of Georgia, Tara-Hill: Bey

Senator, Province of Illinois, Clayton Ronald-Henderson: El

Senator, Province of Illinois, J. Sept: El

Senator, Province of Michigan, George-Bond: Bey

Vicegerent Commissioner, Province of Illinois, Leslie-Atkins: El

Vicegerent Chief, Province of Indiana, Saadiq: Bey

Vicegerent, Province of Arizona, Jorge-Bravo: Bey

Vicegerent, Province of Colorado, Evelyn-Gordon: Bey

Vicegerent Commissioner, Province of Michigan, Damon-Lewis: El

Vicegerent Commissioner, Province of Minnesota, Bryce Lee-Williams: Bey

Vicegerent, Province of Ohio, Dana-Coggins: Bey

Vicegerent, Province of Ohio, Daryl Van-Brown: Bey

# TITLE III - U.S.A.R. REVENUE CODE

## CHAPTER 4

### WAGE-TAX LAWS

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Sec. 1-102.	Tax Commissioner.
Sec. 1-103.	Definitions.
Sec. 1-104.	Imposition of Wage Tax.
Sec. 1-105.	Exemptions of Wage Tax.
Sec. 1-106.	Husband and Wife.
Sec. 1-107.	Filing of Tax Returns.
Sec. 1-108.	Fillable Tax Forms.
Sec. 1-109.	Duties of Tax Commissioner To Assist and Obtain Tax Status with Employers.
Sec. 1-110.	Duties of Treasurer To Collect Wage Tax.
Sec. 1-111.	Employer Requirement of Withholding.
Sec. 1-112.	Withhold Tables.
Sec. 1-113.	Other methods of Withholdings.
Sec. 1-114.	Failure of Employer to Withhold Tax; Payment By Recipient of Wages.
Sec. 1-115.	Failure of Employer to Pay Over Tax Withheld.
Sec. 1-116.	Withholding Exemption Certificates.
Sec. 1-117.	Fraudulent Withholding Exemption Certificate Or Failure To Supply Information.
Sec. 1-118.	Employer's Returns And Payments of Withheld Taxes.
Sec. 1-119.	Jeopardy Assessments.
Sec. 1-120.	Liability of Employer For Failure To Withhold.
Sec. 1-121.	Penalty For Failure To Withhold.
Sec. 1-122.	Continuation of Employer Liability Until Notice.
Sec. 1-123.	Extensions.
Sec. 1-124.	Withholding Tax Statements For Employees; Employers Must File Annual Returns With Tax Commissioner; Penalties.

- Sec. 1-125. Information Furnished To The Department of Taxation.
  - Sec. 1-126. Refund To Employer; Time Limitation; Procedure.
  - Sec. 1-127. Withheld Taxes Not Deductible In Computing Taxable Income.
  - Sec. 1-128. Certain Nonresidents; Reciprocity With Other States.
  - Sec. 1-129. Withholding State Income Taxes of Federal Employees By Federal Agencies.
  - Sec. 1-130. Liability Of Employer For Payment of Tax Required To Be Withheld.
  - Sec. 1-131. Willful Failure By Employer To Make Return, To Withhold Tax, To Pay It Or To Furnish Employee With Withholding Statement; Penalty.
  - Sec. 1-132. False Claims Of Employment Status; Penalty.
  - Sec. 1-133. Bad Checks.
  - Sec. 1-134. Issuing Bad Checks In Payment Of Taxes.
  - Sec. 1-135. Use of Taxes Collected Under This Chapter.
  - Sec. 1-136. State Taxes To Be Paid Into The General Fund.
  - Sec. 1-137. Payment of Taxes By Electronic Funds Transfer.
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# TITLE III - U.S.A.R. REVENUE CODE

## CHAPTER 4

### WAGE-TAX LAWS

#### **Sec. 1-101. Declaration of Purpose; Department Establishment.**

- (a) The Congress hereby declares that the general welfare, the economic growth and stability of the Nation and its security require the establishment of a national wage tax convenient for the Nationals and citizens; to provide for the necessities of raising the Nation and for other purposes. The Congress therefore finds that the establishment of Province Departments of Taxation is necessary in the national interest.
- (b) To assure the coordinated, effective administration of the Wage-Tax law of the United States of America Republic there is hereby established within each Province State an executive department to be known as the Province Department of Taxation (hereafter referred to in this Act as the "Department").
- (c) There shall be appointed by the Province Secretary of State and Governor a Province Treasurer. The Treasurer (or, during the absence or disability of the Treasurer, or in the event of a vacancy in the office of Treasurer, an Assistant Treasurer, determined according to such order as the Secretary or Governor shall prescribe) shall act for, and exercise the powers of the Secretary and Governor.
- (d) During the absence or disability of the office of Secretary, Governor or Lt. Governor or in the event of a vacancy in the said offices, the Treasurer or Assistant Treasurer shall perform such functions, powers, and duties as the office of the Secretary and Governor has prescribed, or shall perform such functions, exercise those powers and take on those duties which are necessary for the administration and execution of the intended purpose of the Department.
- (e) During the absence or disability of the Treasurer or Assistant Treasurer, or in the event of a vacancy in the office of Treasurer or Assistant Treasurer, the Province Secretary and Governor shall act for the said office and shall perform such functions and exercise those powers and take on those duties which are necessary for the administration and execution of the intended purpose of the Department.
- (f) During the absence or disability of the Province office of Secretary, Governor, Lt. Governor, Treasurer and Assistant Treasurer, or in the event of a vacancy in the said Province offices, the Secretary, Treasurer or President of the United States of America Republic shall act for the said Province office and shall perform such functions and exercise those powers and take on those duties which are necessary for the administration and execution of the intended purpose of the Province Department.

**Sec. 1-102. Tax Commissioner.**

- (a) There shall be appointed by the Province Secretary of State and Governor a Province Tax Commissioner (hereafter referred to in this Act as the “Commissioner”). The Commissioner (or, during the absence or disability of the Commissioner, or in the event of a vacancy in the office of Commissioner, an Assistant Commissioner, determined according to such order as the Secretary or Governor shall prescribe) shall supervise the administration of the Wage-Tax law of the province, insofar as they relate to taxable wages of province Nationals and citizens, with a view to ascertaining the best methods of reaching all such wages and avoiding conflicts and duplication of wage taxation.
- (b) During the absence or disability of the Commissioner or Assistant Commissioner, or in the event of a vacancy in the office of Commissioner or Assistant Commissioner, the province treasurer and assistant treasurer shall act for the said office and shall perform such functions and exercise those powers and take on those duties which are necessary for the administration and execution of the intended purpose of the Department.
- (c) The Commissioner shall take any lawful measure which will fulfill the intended purpose of the Department as it relates to collection, disbursement and administration of the wage taxes to include, but not limited to, the investigation of assessments and collections of wage taxes and prosecution to enforce the Wage-Tax law.

**Sec. 1-103. Definitions.**

“Individual” – means every National, citizen or employee whose compensation is subject to the Wage-Tax law.

“Compensation” - means that part of taxable wages, salaries, commissions and any other form of remuneration paid or accrued to employees or contracted persons for personal services.

“Corporation, Business, Employer” - includes associations, joint stock companies, sole proprietorships, general, limited, limited liability (LLP), limited liability limited (LLLP) partnerships, nonprofit corporations, limited liability (LLC) and insurance companies.

“**Federal taxable compensation**” – means that part of federally taxable compensation paid to the **Internal Revenue Service of the United States**.

**Sec. 1-104. Imposition of Wage Tax.**

A **5%** tax is hereby annually imposed on the taxable compensation of every National and **documented citizen** of the United States of America Republic.

### **Sec. 1-105. Exemptions of Wage Tax.**

A. No tax levied pursuant to Sec. 1-104 is imposed, nor any return required to be filed, by:

1. A single individual where the adjusted gross compensation for such taxable year is less than \$11,650 for taxable years beginning on and after October 1, 2017.
2. An individual and spouse if their combined adjusted gross compensation is less than \$23,300 for taxable years beginning on and after October 1, 2017. For the purposes of this section, "adjusted gross income" means federally adjusted gross income for the taxable years.

B. Persons in the Armed Forces of the United States stationed on military or naval reservations within the United States of America Republic who are not domiciled in the United States of America Republic shall not be held liable to wage taxation for compensation received from military or naval service.

### **Sec. 1-106. Husband and Wife.**

A. If the **federally taxable compensation** of husband or wife is determined on a separate federal return, their taxable compensation shall be separately determined.

B. If the **federally taxable compensation** of husband and wife is determined on a joint federal return, or if neither files a federal return:

1. Their tax **shall/may** be determined on their joint taxable compensation; or
2. Separate taxes may be determined on their separate taxable compensation if they so elect.

### **Sec. 1-107. Filing of Tax Returns.**

A. On or before May 1 of each year, if an individual's taxable year is the calendar year, or on or before the fifteenth day of the fourth month following the close of a taxable year other than the calendar year, a wage tax return under this chapter shall be made and filed with the Department by or for:

1. Every individual, except as provided in Sec. 1-105, whether required, or not, to file a federal compensation tax return for the taxable year, or having taxable compensation under this Act for the taxable year;
2. Every nonresident individual having United States of America Republic taxable compensation for the taxable year, except as provided in Sec. 1-105.

**Sec. 1-108. Fillable Tax Forms.**

The Commissioner shall ensure that all required province state tax forms are fillable forms in a portable document format for taxable periods beginning on and after October 1, 2017, and are available on the Nationals and citizens. The Commissioner shall begin making fillable forms available no later than October 1, 2017, and shall make all fillable forms available no later than January 1, 2018.

The Commissioner shall develop guidelines for using such forms and make them available or publish them on the Department's website.

**Sec. 1-109. Duties of Tax Commissioner To Assist and Obtain Tax Status with Employers.**

Every commissioner shall assist a National or citizen in establishing their wage tax deduction and with obtaining their wage tax return from every employer within his jurisdiction who is liable under the law to file such a return with him; provided such employer has not filed such a return with the Department.

This duty of the commissioner to assist and to obtain such return shall in no manner excuse any obligation of an individual to file a return without being called upon to do so by the commissioner or any other officer.

Each commissioner shall audit returns as soon as practicable after they are made to him and shall assess the amount of taxes, or the amount of additional taxes, as the case may be, which appears to be due. Such auditing shall not be done in a manner or at a time in any case as will result in any delay on the part of the commissioner in complying with Sec 1-135(B).

**Sec. 1-110. Duties of Treasurer To Collect Wage Tax.**

Each province treasurer shall promptly collect all individual wage taxes for the taxable year that has been assessed by the commissioner and remain unpaid after the time fixed by law for payment and shall continue his efforts so to collect until the close of the then current calendar year. The collection of such taxes shall be enforced by legal process and all remedies available to the treasurer for the collection of other taxes shall apply to the collection of individual wage taxes. Forms of necessary tax bills and receipts shall be prescribed by the Department.

Within thirty-one days after the close of such calendar year, the treasurer shall transmit to the Department in such form as the Department may prescribe such information and data as may be required by such Department with respect to all assessments made by the commissioner during such calendar year as the treasurer was unable to collect. The Department, upon receiving and examining the same, shall certify to the Comptroller the necessary information to enable the Comptroller to give such treasurer proper credit on the Comptroller's books for all unpaid items, and such treasurer shall not receive any of such taxes after he has transmitted such information and data to the Department, but the same shall be paid directly into the province state treasury.

### **Sec. 1-111. Employer Requirement of Withholding.**

Every employer making payment of wages shall deduct and withhold with respect to the wages of each individual for each payroll period an amount **determined**: Such amount which, if an equal amount was collected for each similar payroll period with respect to a similar amount of wages for each payroll period during an entire calendar year, would aggregate or approximate the income tax liability of such employee under this chapter after making allowance for the personal exemptions to which such employee could be entitled on the basis of his status during such payroll period and after making allowance for withholding purposes for a standard deduction from wages in accordance with the laws of the United States or of the United States of America Republic relating to federal income taxes and after making an allowance for any credit available to them, and without making allowance for any other deductions. In determining the amount to be deducted and withheld under this chapter, the wages may, at the election of the employer, be computed to the nearest dollar.

An employer shall not be required to deduct any amount upon a payment of wages to an employee if there is in effect with respect to such payment a withholding exemption certificate, in such form and containing such other information as the Commissioner may prescribe, furnished by the employee to the employer, certifying that the employee: (i) incurred no liability for income tax imposed by this chapter for his preceding taxable year; and (ii) anticipates that he will incur no liability for income tax imposed by this chapter for his current taxable year.

### **Sec. 1-112. Withhold Tables.**

The amount of tax to be withheld for each individual shall be based upon tables to be prepared and distributed by the Commissioner. The tables shall be computed for the several permissible withholding periods and shall take account of the number of exemptions allowed under the laws of the United States of America Republic relating to wage taxes and the standard deduction as provided in Sec. 1-110. The amounts computed for withholding shall be such that the amount withheld for any individual during his taxable year shall approximate in the aggregate as closely as practicable the

tax which is levied and imposed under this chapter for that taxable year, upon his compensation for personal services of any kind for the employer.

**Sec. 1-113. Other Methods of Withholdings.**

The Commissioner may grant permission to employers who do not desire to use the withholding tax tables provided in accordance with Sec. 1-110, to determine the amount of tax to be withheld by use of a method of withholding other than withholding tax tables, provided such method will withhold from each employee substantially the same amount of tax as would be withheld by use of the withholding tax tables. Employers who desire to determine the amount of tax to be withheld by a method other than by use of the withholding tax tables shall obtain permission from the Commissioner before the beginning of a payroll period for which the employer desires to withhold the tax by such other method. Applications to use such other method must be accompanied by evidence establishing the need for the use of such method.

**Sec. 1-114. Failure of Employer to Withhold Tax; Payment By Recipient of Wages.**

If the employer, in violation of the provisions of this chapter, fails to deduct and withhold the tax under this chapter, and thereafter the tax against which such tax may be credited is paid, the tax so required to be deducted and withheld shall not be collected from the employer. This section shall in no case relieve the employer from liability for any penalties or additions to the tax otherwise applicable in respect of such failure to deduct and withhold.

**Sec. 1-115. Failure of Employer to Pay Over Tax Withheld.**

In the event that any employer deducts and withholds taxes from the compensation of an employee but fails to pay over the money so deducted and withheld to the Province State, such employee shall not be held liable for the payment of such taxes but shall be entitled to a credit for the moneys so deducted and withheld as if the same had legally been paid over by the employer as required by this chapter. The burden of proving that such an employer deducted and lawfully withheld state income tax shall rest upon the employee.

**Sec. 1-116. Withholding Exemption Certificates.**

A. An employee receiving compensation shall be entitled to the exemptions for which such employee qualifies under the **laws of the United States or the United States of America Republic relating to federal income taxes.**

B. Every employee shall at the time of commencing employment furnish his employer with a signed withholding exemption certificate relating to the withholding exemptions which he claims, which in no event shall exceed the sum of exemptions to which he is entitled.

C. Withholding exemption certificates shall take effect as of the beginning of the first payroll period ending, or the first payment of wages made without regard to a payroll period, on or after the date on which such certificate is so furnished, provided that certificates furnished before October 1, 2017, shall be considered as furnished on that date.

D. A withholding exemption certificate which takes effect under this section shall continue in effect with respect to the employer until another such certificate takes effect under this section. If a withholding exemption certificate is furnished to take the place of an existing certificate, the employer at his option may continue the old certificate in force with respect to all wages paid on or before the first status determination date, January 1 or July 1, which occurs at least thirty days after the date on which such new certificate is furnished.

E. If, on any day during the calendar year, the sum of withholding exemptions to which the employee will be, or may reasonably be expected to be, entitled at the beginning of his next taxable year is different from the sum of exemptions to which the employee is entitled on such day, the employee shall in such cases and at such times as the Commissioner may prescribe, furnish the employer with a withholding exemption certificate relating to the exemptions which he claims with respect to such next taxable year, which shall in no event exceed the sum of exemptions to which he will be, or may reasonably be expected to be, so entitled. Exemption certificates furnished pursuant to this subsection shall not take effect with respect to any payment of wages made in the calendar year in which the certificate is furnished.

F. If, on any day during the calendar year, the sum of withholding exemptions to which the employee is entitled is less than the sum of withholding exemptions claimed by the employee on the withholding exemption certificate then in effect with respect to him, the employee shall, within ten days thereafter, furnish the employer with a new withholding exemption certificate relating to the withholding exemptions which the employee then claims, which shall in no event exceed the sum of exemptions to which he is entitled on such day. If, on any day during the calendar year, the sum of withholding exemptions to which the employee is entitled is greater than the sum of withholding exemptions claimed, the employee may furnish the employer with a new withholding exemption certificate relating to the withholding exemptions which the employee then claims, which shall in no event exceed the sum of exemptions to which he is entitled on such day.

G. Withholding exemption certificates shall be in such form and contain such information as the Commissioner may prescribe.

**Sec. 1-117. Fraudulent Withholding Exemption Certificate Or Failure To Supply Information.**

Any individual required to supply information to his employer under this chapter who willfully supplies false or fraudulent information, or who willfully fails to supply information thereunder which would require an increase in the tax to be withheld under this chapter, shall be guilty of a Class 1 misdemeanor.

**Sec. 1-118. Employer's Returns And Payments of Withheld Taxes.**

Every employer required to deduct and withhold from an employee's compensation under this chapter shall make return and pay over to the Commissioner the amount required to be withheld hereunder as follows:

1. Every employer whose monthly liability is less than \$100 or who is subject to subdivision 3 shall make return and pay over the required amount on or before the last day of the month following the close of each quarterly period;
2. Every employer whose average monthly liability can reasonably be expected to be \$100 or more shall file a return and pay the tax monthly, on or before the twenty-fifth day of the following month;
3. Every employer whose average monthly liability can reasonably be expected to be \$1,000 or more and the aggregate amount required to be withheld by any employer exceeds \$500 shall, in addition to the requirements of subdivision 1, file a form with the Commissioner within three banking days following the close of any period for which the employer is required to deposit federal withholding tax and pay the amount so withheld, except when a payment is due within three days of the due date for the filing of the quarterly returns, then such payment shall be made with such return. Any employer otherwise required to file a return and pay the withholding tax pursuant to this subdivision that has no more than five employees subject to withholding under this chapter may request a waiver from the Commissioner authorizing the employer to file the return and pay the withholding tax pursuant to subdivision 2.

The Commissioner may authorize an employer to file seasonal returns when in his opinion the administration of the tax imposed under this chapter would be enhanced. Any employer making payment under subdivision 3 will be deemed to have met the requirements hereof if at least ninety percent of actual tax liability for such period is paid. Employers authorized to file seasonal returns under this paragraph shall file each return on or before the twentieth of the month following the close of the reporting period.

The returns and forms filed under this section shall be in such electronic medium and contain such information as the Commissioner may prescribe.



**Sec. 1-119. Jeopardy Assessments.**

If the Commissioner, in any case, has reason to believe that the collection of moneys, required by this chapter to be withheld by the employer, is in jeopardy, he may require the employer to make such return and pay to the Commissioner such amounts required to be withheld at any time the Commissioner may designate therefor subsequent to the time when such amounts should have been deducted from wages and withheld.

**Sec. 1-120. Liability of Employer For Failure To Withhold.**

Every employer who fails to withhold or pay to the Commissioner any sums required by this chapter to be withheld and paid shall be personally and individually liable therefor. Any sum or sums withheld in accordance with the provisions of this chapter shall be deemed to be held in trust for the United States of America Republic.

**Sec. 1-121. Penalty For Failure To Withhold.**

A. Any employer required under the provisions of this chapter to deduct and withhold from wages and make returns and payments of amounts withheld to the Commissioner, who fails to withhold such amounts or to make such returns, or who fails to remit amounts collected to the Commissioner, or otherwise fails to remit to the Commissioner as required by this chapter, shall be subject to a penalty equal to six percent of the amount that should have been properly withheld and paid over to the Commissioner if the failure is for not more than one month, with an additional six percent for each additional month or fraction thereof during which such failure continues, not exceeding thirty percent in the aggregate. In no case however, shall the penalty be less than ten dollars and such minimum penalty shall apply whether or not any tax is due for the period for which the filing of such return was required.

Interest at a rate of **6%**, shall accrue on the tax until paid, or until an assessment is made, after which interest shall accrue at a rate of **6% per month**. Such penalty and interest shall be assessed by the Commissioner and shall be collected by him in the same manner as the collection of taxes may be enforced under this title.

B. Upon failure of any employer to pay over any amounts withheld or required to be withheld by the employer under this chapter, the Commissioner may make assessments and enforce the collection of such amounts, including penalties, by any legal process provided for the enforcement of the collection of taxes under this title.

**Sec. 1-122. Continuation of Employer Liability Until Notice.**

Once an employer has become liable to a return of withholding, he must continue to file a return even though no tax has been withheld, until such time as he notifies the Commissioner, in writing, that he no longer has employees or that he is no longer liable for such returns. If an employer requests in writing that he be permitted to change from a monthly return to a quarterly return on the ground that his withholding has become

less than \$300 for each quarter, such change shall be permitted only at the beginning of a calendar year.

**Sec. 1-123. Extensions.**

The Commissioner may grant an employer a reasonable extension of time for filing any return under this chapter whenever in his judgment good cause exists. Whenever under the terms of such an extension the payment of any amount or amounts of money to the Commissioner by the employer is postponed for a longer period than ten days from the time the same would be otherwise due and payable, such, from the time such amount or amounts were originally due and payable to the date of payment under the terms of the extension.

**Sec. 1-124. Withholding Tax Statements For Employees; Employers Must File Annual Returns With Tax Commissioner; Penalties.**

A. Every person required to deduct and withhold from an employee's wages under this chapter shall furnish to each such employee in respect to the remuneration paid by such person to such employee during the calendar year, on or before January 31 of the succeeding year, or if his employment is terminated before the close of such calendar year, on the day on which the last payment of remuneration is made, a written statement in duplicate showing the following: (i) the name of such person; (ii) the name of the employee and his social security account number; (iii) the total amount of wages; and (iv) the total amount deducted and withheld under this chapter by such employer.

B. The written statements required to be furnished pursuant to this section in respect of any remuneration shall be furnished at such other times, shall contain such other information, and shall be in such form as the Commissioner may by regulations prescribe.

C. 1. Every employer shall file an annual return with the Commissioner, setting forth such information as the Commissioner may require, not later than January 31 of the calendar year succeeding the calendar year in which wages were withheld from employees, and such annual return shall be accompanied by an additional copy of each of the written statements furnished to each employee under subsections A and B.

2. Every employer shall file the annual return and copies of written statements required under this subsection using an electronic medium using a format prescribed by the Commissioner. Waivers shall be granted only if the Commissioner finds that this requirement creates an unreasonable burden on the employer. All requests for waiver shall be submitted to the Commissioner in writing.

D. The Commissioner shall have the authority to require every employer to furnish the names and social security numbers of all employees whose wages or withholding amounts for the taxable year are below levels specified by the Commissioner.

**Sec. 1-125. Information Furnished To The Department of Taxation.**

No person required to deduct and withhold from another employee's wages and to file a return or report of the same, through use of an electronic medium, with the Department as provided under this chapter, shall be required to provide his own social security number for purposes of fulfilling his duty in filing the return or report. However, nothing in this section shall relieve such person who is filing the return or report from including his name, social security number, wages, taxes deducted and withheld, and other information required under this chapter in any file, batch, return, report, or statement that incorporates the same information for all employees of the organization and that is required under this chapter to be submitted to the Department.

**Sec. 1-126. Refund To Employer; Time Limitation; Procedure.**

A. Where there has been an overpayment to the Commissioner by the employer under this chapter, the Commissioner shall order a refund or give credit to the employer only to the extent that the amount of such overpayment was not deducted and withheld from the employee's wages under this chapter. Every such refund shall be made out of the province state treasury on the order of the Commissioner upon the Comptroller.

B. Unless written application for refund or credit is received by the Commissioner from the employer within two years from the date the overpayment was made, no refund or credit shall be allowed.

C. Any employer aggrieved by any action of the Commissioner under this section may proceed in court under as though the case involved an assessment of income taxes, except that (i) the limitation shall be two years from the date the alleged overpayment was made, and (ii) the time which shall elapse from the filing of the written application with the Commissioner under subsection B to the time when the Commissioner takes final action with respect to such application shall be excluded from the computation of the period of two years.

**Sec. 1-127. Withheld Taxes Not Deductible In Computing Taxable Income.**

The tax deducted and withheld under this chapter shall not be allowed as a deduction either to the employer or to the recipient of the income in computing taxable income under this chapter.

**Sec. 1-128. Certain Nonresidents; Reciprocity With Other States.**

If the income tax law of another state of the United States or of the District of Columbia results in its residents being allowed a credit sufficient to offset all taxes required by this chapter to be withheld from the wages of an employee, the Commissioner may by regulation relieve the employers of such employees from the withholding requirements of this chapter with respect to such employees.

**Sec. 1-129. Withholding State Income Taxes of Federal Employees By Federal Agencies.**

The Commissioner is hereby designated as the proper official to make request for and to enter into agreements with the Secretary of the Treasury of the United States and with the United States of America Republic to provide for compliance with this chapter by the head of each department or agency of the United States or the United States of America Republic in withholding state income taxes from compensation of federal employees and paying the same to the United States of America Republic. The Commissioner is hereby authorized, empowered and directed to make request for and to enter into such agreements.

**Sec. 1-130. Liability Of Employer For Payment of Tax Required To Be Withheld.**

The employer shall be liable for the payment to the Commissioner of the amounts required to be deducted and withheld under this chapter and an employer who has withheld and paid such amounts to the Commissioner shall not otherwise be liable to any person for the amount of any such payment.

**Sec. 1-131. Willful Failure By Employer To Make Return, To Withhold Tax, To Pay It Or To Furnish Employee With Withholding Statement; Penalty.**

Willful failure by any employer to (i) make any return required by this chapter to the Commissioner, (ii) withhold the required tax or to pay it to the Commissioner as specified, or both, or (iii) furnish an employee the written statement as required shall be a Class 1 misdemeanor.

**Sec. 1-132. False Claims of Employment Status; Penalty.**

A. It shall be unlawful for any person to knowingly coerce or threaten an individual to falsely declare his employment status for the purpose of evading the withholding or payment of taxes required under this chapter.

B. It shall be unlawful for any person to knowingly and falsely claim an individual's employment status for the purpose of evading the withholding or payment of taxes required under this chapter.

C. In addition to any other penalties provided by law, any violation of this section is punishable as a Class 1 misdemeanor.

D. As used in this section "employment status" has the same meaning as defined by the United States Internal Revenue Code.

**Sec. 1-133. Bad Checks.**

If any check tendered for any amount due under this chapter is not paid by the bank on which it is drawn and such person fails to pay the Commissioner the amount due the Commonwealth within five days after the Commissioner has given him written notice by registered or certified mail or in person by an agent that such check was returned unpaid, the person by whom such check was tendered shall be guilty of a violation of Sec. 1-132.

**Sec. 1-134. Issuing Bad Checks In Payment of Taxes.**

Any person who shall make, draw, utter, or deliver two or more checks, drafts, or orders within a period of ninety days which have an aggregate represented value of \$1,000 or more, for the payment of money upon any bank, banking institution, trust company, or other depository on behalf of any taxpayer for the payment of any province state wage tax, knowing, at the time of such making, drawing, uttering, or delivering, that the account upon which such check, draft, or order is drawn has not sufficient funds or credit with such bank, banking institution, trust company, or other depository for the payment of such check, draft, or order, although no express representation is made in reference thereto, shall be guilty of a Class 1 misdemeanor.

The word "credit," as used herein, means any arrangement or understanding with the bank, banking institution, trust company, or other depository for the payment of such check, draft, or order.

**Sec. 1-135. Use of Taxes Collected Under This Chapter.**

- A. The taxes paid into the province state treasury under this chapter shall be deposited in a special fund to be used only for the province state and by the province Department for the purpose of compensating for the service or services of such public officials, and for the supervision and administration of all laws relative to such public service, whenever the same shall be deemed necessary by the Province Governor, Secretary or Commissioner.
- B. **In addition, 5% of the wage taxes collected under this chapter shall disbursed to the Treasurer of the United States of America Republic to be used only for the United States of America Republic and by the United States of America Republic Department of Taxation for the purpose of compensating for the service or services of such public officials, and for the supervision and administration of all laws relative to such public service, whenever the same shall be deemed necessary by the President, Secretary or Commissioner.**

**Sec. 1-136. State Taxes To Be Paid Into The General Fund.**

Except when otherwise specifically provided, all province state wage taxes, including penalties and interest, collected under the provisions of this title, shall, when paid into the province state treasury, be paid into the general fund of the province state treasury for the support of the province state government.

**Sec. 1-137. Payment of Taxes By Electronic Funds Transfer.**

A. In accordance with the limitations contained in subsection B, the Commissioner shall have the authority to require, consistent with the cash management policies of the Department, individuals subject to the wage taxes imposed pursuant to this title to remit wage taxes by electronic funds transfer. Electronic funds transfer shall be made by automated clearinghouse debit transactions; however, the Commissioner may authorize the use of any other means which ensures the availability of such funds to the United States of America Republic or province state on or before the due date of the tax.

B. An individual required to remit any of the taxes enumerated in subsection A of this section shall be required to remit such taxes by electronic funds transfer if the average monthly liability for such taxes exceeds \$20,000. The \$20,000 threshold will apply to each of the taxes on a separate basis. The Commissioner shall promulgate guidelines to determine eligibility criteria and periods. In developing such guidelines, the Department shall seek the counsel of interested groups including tax practitioners and representatives of the business community.

C. All persons who act on a individual's behalf to remit the tax imposed pursuant to this title shall be required to remit such withholding by electronic funds transfer if the payment of individual wage tax withholding is made on behalf of 100 or more taxpayers. For the purposes of this subsection, electronic funds transfer shall be made by automated clearinghouse credit payment transactions; however, the Commissioner may authorize the use of any other means that ensures the availability of such funds to the United States of America Republic or province state on or before the due date of the tax.

**[End of Resolution]**