

79-32,100b. Same; liability of employer or payer for payment; employee action prohibited. (a) Every employer, payer, person or organization required to deduct and withhold tax from wages of an employee, payments other than wages of a payee or from a distribution, under this act shall be liable for the payment of such tax whether or not it is collected from the employee, payee or distributee by the employer, payer, person or organization. For purposes of assessment and collection, any amount required to be withheld and paid over to the department of revenue, and any additions to tax, penalties and interest with respect thereto, shall be considered the tax of the employer.

(b) Any amount of tax withheld shall constitute a special fund in trust for the department of revenue.

(c) No employee, payee or distributee shall have any right of action against their employer, payer, person or organization deducting and withholding tax in respect to any moneys deducted and withheld from wages, payments other than wages or distributions and paid over to the department of revenue in compliance or in intended compliance with this act.

History: L. 2000, ch. 184, § 11; L. 2003, ch. 147, § 43; July 1.