

79-32,108a. Withholding registration certificate required; procedure. It shall be unlawful for any employer to engage in business in this state without an income tax withholding registration certificate issued by the director of taxation. Application for such certificate shall be made upon forms furnished by the director. Upon approval of the application, the director shall issue an income tax withholding registration certificate to engage in the business for which application is made. If the applicant does at the time of making the application owe any withholding tax, interest or penalty, then before an income tax withholding registration certificate is issued the director shall require the applicant to pay the amount owed.

History: L. 1989, ch. 296, § 5; July 1.