

79-32,106. Employers' and fiduciaries' liability for tax required to be withheld. (a) The employer shall be liable to the state for the payment of the amount required to be deducted and withheld under this act but shall not be otherwise liable for the amount of any such payments.

(b) If the employer is the United States or any agency or instrumentality thereof, the return of the amount deducted and withheld upon any wages or payments other than wages may be made by any officer or employee of the United States or of such agency or instrumentality, as the case may be, having control of the payment of such wages or payments other than wages, or appropriately designated for that purpose. Such withholding shall, in accordance with 5 U.S.C. § 84c, be exempt from penalties otherwise provided by law for noncompliance with this act.

(c) In case a fiduciary, agent, or other person has the control, receipt, custody or disposal of, or pays the wages of an employee or group of employees, employed by one or more employers, the director, under rules and regulations of the secretary of revenue, is authorized to designate such fiduciary, agent, or other person to perform such acts as are required of employers under this act and as the director may specify. Except as may be otherwise prescribed by the director, all provisions of law (including penalties) applicable in respect of any employer shall be applicable to a fiduciary, agent, or other person so designated, but, except as so provided, the employer for whom such fiduciary, agent, or other persons acts shall remain subject to the provisions of law (including penalties) applicable in respect of employers.

History: L. 1965, ch. 525, § 13; L. 1972, ch. 342, § 103; L. 2000, ch. 184, § 17; July 1.