

**12-24.005 Methods of Payment by Electronic Means.**

(1) Taxpayers may utilize either ACH debit or ACH credit as the method by which they shall remit taxes and fees by electronic means.

(2) The Department reserves the right to revoke the ACH credit method payment privilege of any taxpayer who does not consistently transmit error-free payments; or substantially varies from the requirements and specifications of these rules; or repeatedly fails to make timely electronic payments or timely provide payment information; or, repeatedly fails to provide the required addenda record with the electronic payment.

*Rulemaking Authority 202.26(3)(a), 206.485(1), 213.06(1), 213.755(8), (9), 220.21(2), (3), 443.1317, 443.163(1) FS. Law Implemented 202.30, 206.485, 213.755, 220.21(2), (3), 443.163 FS. History—New 12-19-89, Amended 1-8-91, 11-17-93, 4-30-02, 10-5-03, 6-1-09, 2-17-15.*