

## **ARTICLE III – REQUIREMENTS EACH STATE MUST ACCEPT TO PARTICIPATE**

### **Rule 319. Remittance With Returns**

#### **Rule 319.1. Electronic Payments**

**A. Electronic return and payment.** An electronic payment shall be packaged in the same electronic transmission as the simplified electronic return to which it pertains.

**B. ACH debits.** For payment by ACH debit, the authorization for the state to initiate the debit shall be filed so that the return and payment pertaining to it are filed together.

**C. ACH credits and same day payments.** An ACH credit or same day payment shall be initiated by the seller or Certified Service Provider outside the filing, but a notification of the payment, including the trace number of the payment transaction shall be transmitted with the simplified electronic return to which it pertains.

**D. Acceptance of bulk payments not required.** A member state shall not be required to accept a bulk payment whereby a Certified Service Provider makes a single ACH debit or credit payment corresponding to a batch of simplified electronic returns. However, such payments shall be permitted at the discretion of each member state.

**Rule 319.2. Additional Payments or Prepayments.** Additional payments or prepayments shall be subject to a de minimis threshold of one remittance per month unless the seller collects over \$30,000 in state and local taxes per year.

*Source: SST Returns & Remittances Paper.*