

COMMITTEE/SUBCOMMITTEE AMENDMENT

Bill No. HB 951 (2026)

Amendment No. 1

COMMITTEE/SUBCOMMITTEE ACTION

ADOPTED	<u> </u> (Y/N)
ADOPTED AS AMENDED	<u> </u> (Y/N)
ADOPTED W/O OBJECTION	<u> </u> (Y/N)
FAILED TO ADOPT	<u> </u> (Y/N)
WITHDRAWN	<u> </u> (Y/N)
OTHER	<u> </u>

1 Committee/Subcommittee hearing bill: Ways & Means Committee
2 Representative McFarland offered the following:

4 **Amendment (with title amendment)**

5 Remove everything after the enacting clause and insert:

6 Section 1. Paragraphs (c) and (d) are added to subsection
7 (10) of section 212.12, Florida Statutes, to read:

8 212.12 Dealer's credit for collecting tax; penalties for
9 noncompliance; powers of Department of Revenue in dealing with
10 delinquents; rounding; records required.—

11 (10)

12 (c) If the 1-cent piece is no longer in production, an in-
13 person cash transaction may be rounded to the nearest nickel
14 using the following methodology:

15 1. If the final digit of a cash transaction ends in 1 or 2
16 cents, it must be rounded down to zero.

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17 2. If the final digit of a cash transaction ends in 3 or 4
18 cents, it must be rounded up to 5 cents.

19 3. If the final digit of a cash transaction ends in 6 or 7
20 cents, it must be rounded down to 5 cents.

21 4. If the final digit of a cash transaction ends in 8 or 9
22 cents, it must be rounded up to 10 cents.

23 5. Cash transactions ending in 0 or 5 cents are not
24 rounded.

25 (d)1. Paragraph (c) applies only to cash transactions. For
26 mixed-tender transactions, any portion of the transaction paid
27 by a customer in cash shall be applied to the sale price, and
28 any remaining amount, including taxes imposed by this chapter,
29 shall be paid using electronic or other noncash payment methods.

30 2. Paragraph (c) does not alter the sales price, the amount
31 of tax collected under this chapter, or any surcharges,
32 assessments, or fees imposed on the sale.

33 3. Paragraph (c) applies to the sales price of the
34 transaction or to the amount of change tendered to the
35 purchaser.

36 4. Paragraph (c) does not alter or affect the exact amounts
37 authorized, cleared, or settled through any non-cash payment
38 system or electronic transaction.

40 Section 2. Subsection (8) is added to section 501.212,
41 Florida Statutes, to read:

42 501.212 Application.—This part does not apply to:

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43 (8) Rounding a consumer sale to the nearest nickel if the
44 1-cent piece is no longer in production.

45 Section 3. Present subsections (2) and (3) of section
46 538.235, Florida Statutes, are redesignated as subsections (3)
47 and (4), respectively, and a new subsection (2) is added to that
48 section, to read:

49 538.235 Method of payment.—

50 (2) Any cash payment made to a seller under this section
51 shall be made in the full amount due or rounded up to the
52 nearest nickel if the 1-cent piece is no longer in production.

53 Section 4. This act shall take effect upon becoming a law.

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57 T I T L E A M E N D M E N T

58 Remove everything before the enacting clause and insert:

59 An act relating to the one-cent piece amending s.
60 212.12, F.S.; authorizing dealers to round to the
61 nearest nickel in certain circumstances; specifying
62 the methodology for such rounding; providing
63 applicability and construction; amending s. 501.212,
64 F.S.; providing that rounding to the nearest nickel is
65 not a deceptive and unfair trade practice in certain
66 circumstances; amending s. 538.235, F.S.; requiring
67 that certain cash payments be made in the full amount

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68 due or rounded in a specified manner in certain
69 circumstances; providing an effective date.