

CS/HB 951

2026

A bill to be entitled
An act relating to the one-cent piece; amending s. 212.12, F.S.; authorizing dealers to round to the nearest nickel in certain circumstances; specifying the methodology for such rounding; providing applicability and construction; amending s. 501.212, F.S.; providing that rounding to the nearest nickel is not a deceptive and unfair trade practice in certain circumstances; amending s. 538.235, F.S.; requiring that certain cash payments be made in the full amount due or rounded in a specified manner in certain circumstances; providing an effective date.

Be It Enacted by the Legislature of the State of Florida:

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

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

(10)

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

1. If the final digit of a cash transaction ends in 1 or 2

26 cents, it must be rounded down to zero.

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

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

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

33 5. Cash transactions ending in 0 or 5 cents are not
34 rounded.

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

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

43 3. Paragraph (c) applies to the sales price of the
44 transaction or to the amount of change tendered to the
45 purchaser.

46 4. Paragraph (c) does not alter or affect the exact
47 amounts authorized, cleared, or settled through any noncash
48 payment system or electronic transaction.

49 **Section 2. Subsection (8) is added to section 501.212,**
50 **Florida Statutes, to read:**

51 501.212 Application.—This part does not apply to:

52 (8) Rounding a consumer sale to the nearest nickel if the
53 1-cent piece is no longer in production.

54 **Section 3. Subsections (2) and (3) of section 538.235,**
55 **Florida Statutes, are renumbered as subsections (3) and (4),**
56 **respectively, and a new subsection (2) is added to that section,**
57 **to read:**

58 538.235 Method of payment.—

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

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