

1 STATE OF OKLAHOMA

2 2nd Session of the 60th Legislature (2026)

3 COMMITTEE SUBSTITUTE

4 FOR

HOUSE BILL NO. 3075

By: Hildebrant of the House

5 and

6 Hall of the Senate

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8  
9 COMMITTEE SUBSTITUTE

10 An Act relating to public finance; enacting the  
11 Oklahoma Common Cents Act; providing for system of  
12 rounding with respect to certain cash payments;  
13 prescribing method for rounding; providing for  
14 permissive computations; prescribing date for  
15 mandatory computations; providing for exclusion of  
16 certain transactions; providing for payment of  
17 certain shortages; authorizing certain actions by  
18 political subdivisions; requiring entities of this  
19 state and certain entities to round the price of  
20 certain transactions paid with cash; prescribing  
21 procedure for rounding; providing for exclusion of  
22 certain transactions; providing for noncodification;  
23 providing for codification; providing an effective  
24 date; and declaring an emergency.

BE IT ENACTED BY THE PEOPLE OF THE STATE OF OKLAHOMA:

SECTION 1. NEW LAW A new section of law not to be

codified in the Oklahoma Statutes reads as follows:

This act shall be known and may be cited as the "Oklahoma Common  
Cents Act".

1 SECTION 2. NEW LAW A new section of law to be codified  
2 in the Oklahoma Statutes as Section 9002 of Title 62, unless there  
3 is created a duplication in numbering, reads as follows:

4 A. Unless actions by the United States Congress direct  
5 otherwise, from the effective date of this act until July 1, 2027,  
6 any political subdivision may round final amounts owed to the entity  
7 as follows if the payment is made in the form of cash so that an  
8 amount ending in:

9 1. One cent (\$0.01) or two cents (\$0.02) is rounded down to  
10 zero (0);

11 2. Three cents (\$0.03) or four cents (\$0.04) is rounded up to  
12 five cents (\$0.05);

13 3. Six cents (\$0.06) or seven cents (\$0.07) is rounded down to  
14 five cents (\$0.05); and

15 4. Eight cents (\$0.08) or nine cents (\$0.09) is rounded up to  
16 ten cents (\$0.10).

17 B. The provisions of subsection A of this section shall be  
18 mandatory beginning July 1, 2027.

19 C. The provisions of this section shall not apply to any  
20 payment method such as a check, debit card, credit card, electronic  
21 or digital payment, or other similar form of payment, but shall only  
22 apply to payments made using cash or the portion paid in cash.  
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1 D. For payment of ad valorem taxes, the overage or underage of  
2 cash payments shall be accounted for from the county's portion of  
3 the unappropriated revenue for the general fund.

4 E. Any political subdivision of the state may account for any  
5 over or under cash payments from a fund under its control as  
6 determined by the governing body of the political subdivision.

7 SECTION 3. NEW LAW A new section of law to be codified  
8 in the Oklahoma Statutes as Section 3120 of Title 74, unless there  
9 is created a duplication in numbering, reads as follows:

10 A. For any agency, constitutionally or statutorily created  
11 state board, bureau, commission, office, authority, public trust in  
12 which the state is a beneficiary, or interstate commission accepting  
13 cash as payment from an individual, such entity shall adjust the  
14 price, fee, penalty, or any other charge, excluding the payment of  
15 any tax levy, by rounding the total amount of the transaction as  
16 provided by subsection B of this section.

17 B. Final amounts owed to the entity shall be rounded as follows  
18 if the payment is made in the form of cash so that an amount ending  
19 in:

20 1. One cent (\$0.01) or two cents (\$0.02) is rounded down to  
21 zero (0);

22 2. Three cents (\$0.03) or four cents (\$0.04) is rounded up to  
23 five cents (\$0.05);

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1       3. Six cents (\$0.06) or seven cents (\$0.07) is rounded down to  
2 five cents (\$0.05); and

3       4. Eight cents (\$0.08) or nine cents (\$0.09) is rounded up to  
4 ten cents (\$0.10).

5       C. The provisions of this section shall not apply to any  
6 payment method such as a check, debit card, credit card, electronic  
7 or digital payment, or other similar form of payment, but shall only  
8 apply to payments made using cash or the portion paid in cash.

9       SECTION 4. This act shall become effective July 1, 2026.

10       SECTION 5. It being immediately necessary for the preservation  
11 of the public peace, health or safety, an emergency is hereby  
12 declared to exist, by reason whereof this act shall take effect and  
13 be in full force from and after its passage and approval.

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