

1 STATE OF OKLAHOMA

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

3 POLICY COMMITTEE  
RECOMMENDATION  
4 FOR  
HOUSE BILL NO. 3075

5 By: Hildebrant

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8 POLICY COMMITTEE RECOMMENDATION

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

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

22 SECTION 1. NEW LAW A new section of law not to be  
23 codified in the Oklahoma Statutes reads as follows:

24 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. This act shall become effective July 1, 2026.

8       SECTION 4. It being immediately necessary for the preservation  
9 of the public peace, health or safety, an emergency is hereby  
10 declared to exist, by reason whereof this act shall take effect and  
11 be in full force from and after its passage and approval.

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13       60-2-16082       MJ       02/03/26

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