

1 STATE OF OKLAHOMA

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

3 HOUSE BILL 3075

By: Hildebrant

6 AS INTRODUCED

7 An Act relating to public finance; enacting the
8 Oklahoma Common Cents Act; providing for system of
9 rounding with respect to certain cash payments;
10 prescribing method for rounding; providing for
11 exclusion of certain transactions; providing for
payment of certain shortages; authorizing certain
actions by political subdivisions; providing for
noncodification; providing for codification; and
providing an effective date.

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

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

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

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

23 A. Beginning January 1, 2027, unless actions by the United
24 States Congress direct otherwise, any political subdivision shall

1 round amounts owed to the entity as follows if the payment is made
2 in the form of cash so that an amount ending in:

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

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

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

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

11 B. The provisions of this section shall not apply to any
12 payment method such as a check, debit card, credit card, electronic
13 or digital payment, or other similar form of payment, but shall only
14 apply to payments made using cash or the portion paid in cash.

15 C. For payment of ad valorem taxes, the overage or underage of
16 cash payments shall be accounted for from the county's portion of
17 the unappropriated revenue for the general fund.

18 D. Any political subdivision of the state may account for any
19 over or under cash payments from a fund under its control as
20 determined by the governing body of the political subdivision.

21 SECTION 3. This act shall become effective November 1, 2026.

23 60-2-14430 MAH 01/12/26

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