

**As Introduced**

**136th General Assembly  
Regular Session  
2025-2026**

**H. B. No. 737**

**Representatives Roemer, Hall, T.**

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To enact section 9.18 of the Revised Code to 1  
require that cash payments to the state and 2  
local governments be rounded to the nearest 3  
nickel. 4

**BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF OHIO:**

**Section 1.** That section 9.18 of the Revised Code be 5  
enacted to read as follows: 6

**Sec. 9.18.** (A) As used in this section: 7

"Political subdivision" means a county, township, 8  
municipal corporation, or any other body corporate and politic 9  
that is responsible for government activities in a geographic 10  
area smaller than that of the state. 11

"Final price" includes the amount of any tax levied by the 12  
state or a political subdivision on the transaction that is 13  
collected at the same time as the transaction. 14

(B) Any person who pays any tax, toll, fee, fine, or other 15  
charge to the state, a state agency, or a political subdivision, 16  
in cash, shall round the payment amount to the nearest five 17  
cents, and the state, state agency, or political subdivision 18  
shall accept the rounded amount as payment in full, as follows: 19

(1) Amounts in which the second decimal place is "1" or "2" shall be rounded down to an amount in which the second decimal place is "0." 20  
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(2) Amounts in which the second decimal place is "3" or "4" shall be rounded up to an amount in which the second decimal place is "5." 23  
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(3) Amounts in which the second decimal place is "6" or "7" shall be rounded down to an amount in which the second decimal place is "5." 26  
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(4) Amounts in which the second decimal place is "8" or "9" shall be rounded up to an amount in which the second decimal place is "0." 29  
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(C) (1) A merchant who accepts cash payments may round the final price as described in division (B) of this section for cash payments and incur no liability for doing so, notwithstanding any contrary provision of the Revised Code. 32  
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(2) If the cash payment to the merchant is for a transaction subject to a tax levied by a political subdivision or the state, then the merchant shall round the final price as described in division (B) of this section. Any adjustments made as a result of that rounding shall be deducted or added to the tax the merchant remits to the political subdivision or the state, which shall be allocated proportionately among the state and political subdivisions based upon the respective rates of tax levied on that transaction. 36  
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