

As Introduced

136th General Assembly

Regular Session

2025-2026

H. B. No. 737

Representatives Roemer, Hall, T.

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

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

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

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

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

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

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

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(1) Amounts in which the second decimal place is "1" or 20
"2" shall be rounded down to an amount in which the second 21
decimal place is "0." 22

(2) Amounts in which the second decimal place is "3" or 23
"4" shall be rounded up to an amount in which the second decimal 24
place is "5." 25

(3) Amounts in which the second decimal place is "6" or 26
"7" shall be rounded down to an amount in which the second 27
decimal place is "5." 28

(4) Amounts in which the second decimal place is "8" or 29
"9" shall be rounded up to an amount in which the second decimal 30
place is "0." 31

(C) (1) A merchant who accepts cash payments may round the 32
final price as described in division (B) of this section for 33
cash payments and incur no liability for doing so, 34
notwithstanding any contrary provision of the Revised Code. 35

(2) If the cash payment to the merchant is for a 36
transaction subject to a tax levied by a political subdivision 37
or the state, then the merchant shall round the final price as 38
described in division (B) of this section. Any adjustments made 39
as a result of that rounding shall be deducted or added to the 40
tax the merchant remits to the political subdivision or the 41
state, which shall be allocated proportionately among the state 42
and political subdivisions based upon the respective rates of 43
tax levied on that transaction. 44