

THE FLORIDA SENATE  
2026 SUMMARY OF LEGISLATION PASSED  
**Committee on Commerce and Tourism**

**CS/SB 1074 — One-cent Piece**

by Finance and Tax Committee and Senator Gaetz

The bill allows sales tax dealers to round cash transactions to the nearest nickel if the one-cent piece is no longer in production. The bill specifies that rounding applies to cash transactions only. For mixed tender transactions, rounding only applies to the extent that cash is dispersed to the purchaser. Rounding may apply to the amount of the transaction or to the amount of change tendered to the purchaser. Rounding to the nickel does not alter the sales price, the amount of tax collected under ch. 212, F.S., or any surcharges, assessments, or fees imposed on the sale.

The bill provides that the Florida Deceptive and Unfair Trade Practices Act does not apply to rounding a consumer sale to the nearest nickel if the one-cent piece is no longer in production.

Additionally, the bill provides that any cash payment made to a secondary metals recycler under s. 538.235, F.S., shall be made in the full amount due or rounded up to the nearest nickel if the one-cent piece is no longer in production.

If approved by the Governor, or allowed to become law without the Governor's signature, these provisions take effect upon becoming law.

*Vote: Senate 36-0; House 111-1*