LB837
2026

LEGISLATURE OF NEBRASKA

ONE HUNDRED NINTH LEGISLATURE

SECOND SESSION

LEGISLATIVE BILL 837

Introduced by Jacobson, 42.

Read first time January 08, 2026

Committee:

A BILL FOR AN ACT relating to money; to provide for rounding of certain transaction amounts as prescribed.

Be it enacted by the people of the State of Nebraska,

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Section 1. (1) Any person selling goods or services in a cash transaction, entering into any transaction that results in a payment or transfer of cash between the parties to the transaction, or paying cash wages to an employee as compensation:

(a) Except as provided in subdivision (1)(c) of this section, in any case in which the total transaction amount, including any taxes, ends with one, two, six, or seven as the final digit of the number of cents for the transaction, may round down such number of cents to the nearest number of cents divisible by five;

(b) In any case in which the total transaction amount, including any taxes, ends with three, four, eight, or nine as the final digit of the number of cents for the transaction, may round up such number of cents to the nearest number of cents divisible by five; and

(c) In any case in which the total transaction amount, including any taxes, totals one cent or two cents, shall round up the transaction amount to five cents.

(2) This section shall not apply to any transaction for which payment is made by any demand or negotiable instrument, electronic fund transfer, check, gift card, money order, credit card, or other similar instrument or method.