

Senate Engrossed

cash transactions; mandatory rounding method

State of Arizona
Senate
Fifty-seventh Legislature
Second Regular Session
2026

SENATE BILL 1108

AN ACT

AMENDING TITLE 44, CHAPTER 38, ARTICLE 1, ARIZONA REVISED STATUTES, BY
ADDING SECTION 44-7952; RELATING TO CASH TRANSACTIONS.

(TEXT OF BILL BEGINS ON NEXT PAGE)

1 Be it enacted by the Legislature of the State of Arizona:

2 Section 1. Heading change

3 The chapter heading of title 44, chapter 38, Arizona Revised
4 Statutes, is changed from "BUSINESSES EXEMPT FROM MASK MANDATE" to
5 "BUSINESSES GENERALLY".

6 Sec. 2. Title 44, chapter 38, article 1, Arizona Revised Statutes,
7 is amended by adding section 44-7952, to read:

8 44-7952. Cash transactions; mandatory rounding of transaction
9 totals; notice; enforcement

10 A. IF ONE-CENT COINS ARE NOT AVAILABLE OR ARE NOT USED BY A SELLER
11 AT A POINT OF SALE, THE SELLER SHALL APPLY SWEDISH ROUNDING TO A TOTAL
12 TRANSACTION AMOUNT THAT ROUNDS THE TOTAL TRANSACTION AMOUNT TO THE NEAREST
13 FIVE-CENT INCREMENT. IF A TOTAL TRANSACTION AMOUNT ENDS:

14 1. IN ONE OR TWO CENTS, THE TOTAL TRANSACTION AMOUNT IS ROUNDED
15 DOWN TO THE NEAREST MULTIPLE OF FIVE CENTS.

16 2. IN THREE OR FOUR CENTS, THE TOTAL TRANSACTION AMOUNT IS ROUNDED
17 UP TO THE NEAREST MULTIPLE OF FIVE CENTS.

18 3. IN SIX OR SEVEN CENTS, THE TOTAL TRANSACTION AMOUNT IS ROUNDED
19 DOWN TO THE NEAREST MULTIPLE OF FIVE CENTS.

20 4. IN EIGHT OR NINE CENTS, THE TOTAL TRANSACTION AMOUNT IS ROUNDED
21 UP TO THE NEAREST MULTIPLE OF FIVE CENTS.

22 B. SWEDISH ROUNDING APPLIES TO A FINAL TOTAL TRANSACTION AMOUNT OF
23 A CASH TRANSACTION AFTER TAXES, FEES AND OTHER CHARGES ARE CALCULATED.

24 C. SWEDISH ROUNDING DOES NOT APPLY TO A TRANSACTION THAT IS PAID BY
25 A CREDIT CARD, DEBIT CARD, ELECTRONIC FUNDS TRANSFER, MOBILE PAYMENT
26 APPLICATION OR OTHER NON-CASH PAYMENT METHOD.

27 D. A SELLER THAT IS SUBJECT TO THIS SECTION SHALL POST A NOTICE
28 THAT IS VISIBLE TO CUSTOMERS AT THE POINT OF SALE STATING "CASH
29 TRANSACTIONS ARE ROUNDED TO THE NEAREST FIVE-CENT INCREMENT PURSUANT TO
30 STATE LAW".

31 E. A SELLER MAY NOT APPLY A ROUNDING METHOD OTHER THAN SWEDISH
32 ROUNDING.

33 F. A SELLER SHALL CALCULATE AND REMIT ALL TAXES AND FEES THAT ARE
34 IMPOSED BY A STATE OR MUNICIPAL TAXING AUTHORITY BASED ON THE SALES PRICE
35 BEFORE THE CASH TRANSACTION WAS ROUNDED.

36 G. THIS SECTION SHALL BE ENFORCED BY THE WEIGHTS AND MEASURES
37 SERVICES DIVISION OF THE ARIZONA DEPARTMENT OF AGRICULTURE PURSUANT TO
38 TITLE 3, CHAPTER 19. THE DIVISION MAY ISSUE WARNINGS AND ORDERS AND
39 IMPOSE CIVIL PENALTIES IN ADDITION TO OTHER ENFORCEMENT MEASURES.

40 H. A SELLER IS NOT IN VIOLATION OF ANY STATE OR MUNICIPAL
41 REQUIREMENT, LAW, REGULATION OR STANDARD IF THE ACTION IS BASED ON
42 COMPLIANCE WITH THIS SECTION.

43 I. THIS SECTION IS INTENDED TO OPERATE CONSISTENTLY WITH FEDERAL
44 LAW THAT GOVERNS UNITED STATES COINAGE AND LEGAL TENDER.

- 1 J. THIS SECTION DOES NOT:
2 1. DECLARE ANY COIN OR CURRENCY INVALID AS LEGAL TENDER.
3 2. REQUIRE ACCEPTANCE OR REFUSAL OF ANY SPECIFIC DENOMINATION OF
4 THE UNITED STATES COIN OR CURRENCY.
5 3. PREEMPT, CONFLICT WITH OR SUPERSEDE ANY PROVISION OF FEDERAL LAW
6 REGULATION.

7 Sec. 3. Legislative intent

8 The legislature intends that section 44-7952, Arizona Revised
9 Statutes, as added by this act, protects businesses and governmental
10 agencies in this state.

11 Sec. 4. Emergency

12 This act is an emergency measure that is necessary to preserve the
13 public peace, health or safety and is operative immediately as provided by
14 law.