

House Bill 1112

By: Representatives Barrett of the 24<sup>th</sup>, Martin of the 49<sup>th</sup>, Cox of the 28<sup>th</sup>, Blackmon of the 146<sup>th</sup>, Smith of the 138<sup>th</sup>, and others

A BILL TO BE ENTITLED  
AN ACT

1 To amend Chapter 1 of Title 10 of the Official Code of Georgia Annotated, relating to selling  
2 and other trade practices, so as to provide for rounding of total price of the sale of goods or  
3 services when using legal tender; to provide for tax exemptions; to provide for definitions;  
4 to provide for related matters; to repeal conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 **SECTION 1.**

7 Chapter 1 of Title 10 of the Official Code of Georgia Annotated, relating to selling and other  
8 trade practices, is amended by adding a new article to read as follows:

9 "ARTICLE 38

10 10-1-970.

11 As used in this article, the term:

12 (1) 'Legal tender' means all coins and currencies of the United States.

13 (2) 'Merchant' means any person engaged in the business of selling goods or services  
14 engaging in in-person, face-to-face sales.

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15 10-1-971.

16 (a) Notwithstanding any law to the contrary, any merchant in this state shall determine the  
17 price of goods and services in the following manner for purchases using legal tender:

18 (1) The prices of the goods and services shall be totaled, including any discounts on the  
19 price, and then sales tax and any other applicable tax shall be added to such total; and

20 (2) If one cent, two cents, six cents, or seven cents is at the end of the resulting total,  
21 such total shall be rounded down to the nearest five cents. If three cents, four cents, eight  
22 cents, or nine cents is at the end of the resulting total, such total shall be rounded up to  
23 the nearest five cents.

24 (b) The provisions of this Code section shall not apply to transactions for which the total  
25 amount is four cents or less or transactions where payment is made by any demand or  
26 negotiable instrument, electronic fund transfer, money order, credit card, debit card,  
27 electronic payment, or other like instrument.

28 (c) No tax imposed by this state or any local governing authority shall apply to losses or  
29 gains resulting from rounding pursuant to this Code section."

30 **SECTION 2.**

31 All laws and parts of laws in conflict with this Act are repealed.