

LEGISLATURE OF NEBRASKA  
ONE HUNDRED NINTH LEGISLATURE  
SECOND SESSION

**LEGISLATIVE BILL 837**

Introduced by Jacobson, 42.

Read first time January 08, 2026

Committee: Banking, Commerce and Insurance

- 1 A BILL FOR AN ACT relating to money; to provide for rounding of certain
- 2 transaction amounts as prescribed.
- 3 Be it enacted by the people of the State of Nebraska,

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

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

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

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

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