

**DESOTO COUNTY, FLORIDA**  
**RESOLUTION NO. 2026-\_\_\_\_\_**

**RESOLUTION OF THE COUNTY COMMISSION OF DESOTO COUNTY,  
FLORIDA, APPROVING THE CASH HANDLING AND ROUNDING  
POLICY FOR THE BOARD OF COUNTY COMMISSIONERS, AND  
PROVIDING AN EFFECTIVE DATE, AND FOR OTHER PURPOSES.**

**WHEREAS**, the Board of County Commissioners of DeSoto County, Florida (the “Board”), recognizes the importance of maintaining accurate, transparent, and consistent cash handling procedures across all County departments that receive or process cash transactions; and

**WHEREAS**, the United States Treasury has discontinued production of the one-cent coin (“penny”), resulting in a diminishing circulation of pennies and creating operational challenges for governmental entities and businesses handling in-person cash transactions; and

**WHEREAS**, during the 2026 Legislative Session, the Florida Legislature adopted Chapter 2026-68, Laws of Florida, amending Section 212.12, Florida Statutes, to expressly authorize the rounding of in-person cash transactions to the nearest nickel when the one-cent piece is no longer in production; and

**WHEREAS**, Chapter 2026-68, Laws of Florida, further provides that such rounding applies only to cash transactions, does not alter the sales price, taxes, surcharges, assessments, or fees otherwise due, and does not apply to noncash payment methods except to the extent cash is dispersed to a customer; and

**WHEREAS**, the Florida Department of Revenue has issued guidance recognizing that, because of the discontinuation of penny production and decreasing circulation of pennies, dealers and governmental entities may need to round cash transactions to maintain operations and customer service, while continuing to properly calculate and remit all applicable taxes and charges; and

**WHEREAS**, the Board finds that the adoption of a uniform Cash Handling and Rounding Policy is necessary and appropriate to establish consistent standards and procedures for County cash transactions, minimize cash drawer discrepancies, provide operational consistency among County departments, and ensure compliance with applicable Florida law; and

**WHEREAS**, the Board desires to formally approve and adopt the Cash Handling and Rounding Policy in order to provide a clear administrative framework governing County cash handling practices and rounding procedures consistent with Chapter 2026-68, Laws of Florida.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF DESOTO COUNTY, FLORIDA, that:**

**SECTION 1. Approval of the Cash Handling and Rounding Policy.** The Board of County Commissioners hereby approves and adopts the Cash Handling and Rounding Policy attached hereto, which shall govern the use, management, and handling of cash transactions.

**SECTION 2. Implementation and Oversight.** The Finance Department, under the direction of the County Administrator, shall be responsible for the implementation, enforcement, and periodic review of the Cash Handling and Rounding Policy. All County departments, employees, and authorized personnel shall comply with the provisions of the Policy.

**SECTION 3. Policy Scope.** The Cash Handling and Rounding Policy shall apply to:

1. All County departments that handle cash transactions.
2. Only the portion of the transaction where cash is provided to the customer.

**SECTION 4. Effective Date.** This Resolution shall take effect immediately upon its adoption.

PASSED AND ADOPTED this \_\_\_\_ day of \_\_\_\_\_, 2026.

**ATTEST:**

**DESOTO COUNTY BOARD  
OF COUNTY COMMISSIONERS**

\_\_\_\_\_  
Mandy Hines  
County Administrator

\_\_\_\_\_  
Steve Hickox  
Chairman

Approved as to form and  
Legal sufficiency:

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Valerie Vicente  
County Attorney