

# **WEST VIRGINIA LEGISLATURE**

## **2026 REGULAR SESSION**

**Introduced**

**House Bill 4476**

**FISCAL  
NOTE**

By Delegates Hall, Shamblin, and Amos

[Introduced January 16, 2026; referred to the

Committee on Finance]

1 A BILL to amend the Code of West Virginia, 1931, as amended, by adding a new article,  
2 designated §11-29-1, §11-29-2, §11-29-3, §11-29-4, and §11-29-5, relating to taxes;  
3 creating the West Virginia for Common Cents Act; providing definitions; establishing  
4 transaction calculations; providing exceptions; and authorizing rules.

*Be it enacted by the Legislature of West Virginia:*

**ARTICLE 29. WEST VIRGINIA COMMON CENTS ACT.**

**§11-29-1. Title.**

1 This article shall be known and may be cited as the "West Virginia for Common Cents Act".

**§11-29-2. Definitions.**

1 For purposes of this article:

2 "Merchant" means any person, corporation, or partnership engaged in the business of the  
3 sale of goods or services engaging in face-to-face, in-person sales.

4 "Legal tender" means all coins and currencies of the United States.

**§11-29-3. Transaction calculations.**

1 (a) Notwithstanding any other provision of law to the contrary, any merchant doing  
2 business in this state shall determine the total price of such goods or services in the following  
3 manner:

4 (1) Prices of goods and services shall be totaled, any discount or deduction therefor made,  
5 and sales tax or other tax imposed, if any, added to that total in accordance with the law of the  
6 municipality in which such goods or services are sold; and

7 (2)(A) If one cent, two cents, six cents, or seven cents is at the end of the resulting sum,  
8 that sum shall be rounded down to the nearest amount divisible by five for those individuals  
9 seeking to pay therefor with legal tender; or

10 (B) If three cents, four cents, eight cents, or nine cents is at the end of the resulting sum,  
11 that sum shall be rounded up to the nearest amount divisible by five for those individuals seeking  
12 to pay therefor with legal tender.

#### **§11-29-4. Exceptions.**

- 1        (a) The provisions of §11-29-3 of this code shall not apply to the following:
  - 2            (1) Transactions for which the total amount is four cents or less; or
  - 3            (2) Transactions for which payment is made by any demand or negotiable instrument, electronic fund transfer, money order, credit card, debit card, electronic payment, or other instrument.
- 6        (b) Any tax imposed by state or municipal taxing authorities shall not apply to gains or
- 7        losses resulting from rounding.

#### **§11-29-5. Rules.**

- 1        The Tax Commissioner shall propose rules pursuant to §29A-3-1 et seq. of this code to
- 2        implement the provisions of this article.

NOTE: The purpose of this bill is to create the West Virginia Common Cents Act.

Strike-throughs indicate language that would be stricken from a heading or the present law and underscoring indicates new language that would be added.