

2026 SESSION

INTRODUCED

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1 **HOUSE BILL NO. 954**

2 Offered January 14, 2026

3 Prefiled January 13, 2026

4 *A BILL to amend the Code of Virginia by adding a section numbered 58.1-3916.03, relating to local taxes;*
5 *account balances and other charges; rounding procedures.*

6 _____
7 Patron—Watts
8 _____
9 Committee Referral Pending

10 **Be it enacted by the General Assembly of Virginia:**

11 **1. That the Code of Virginia is amended by adding a section numbered 58.1-3916.03 as follows:**

12 **§ 58.1-3916.03. Counties, cities, and towns may set rounding procedures.**

13 *The governing body of any locality may provide by ordinance procedures for the adjustment of bills and*
14 *account balances for taxes and other charges due to the locality to account for the cessation of production of*
15 *the penny coin by the United States Mint, including by providing for the rounding of such bills and account*
16 *balances to the nearest five-cent increment and the write-down or write-off of sums due that are less than five*
17 *cents.*

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