



STATE OF CALIFORNIA
Franchise Tax Board

No Analysis Required

Author: Ward and Rogers

Sponsor:

Bill Number: AB 1793

Amended: June 25, 2026

SUBJECT

California Common Cents Act

- No analysis required – Not within our scope of responsibility.

SUMMARY

This bill would, under the Civil Code, add the California Common Cents Act and require merchants doing business in the state to round cash transactions up or down to the nearest amount divisible by five starting January 1, 2027.

ANALYSIS

The June 25, 2026, amendments clarified several definitions, made technical and conforming changes, and removed the income tax exclusion on any gains or losses resulting from the rounding. As a result, this bill no longer impacts the Franchise Tax Board (FTB). **The FTB's analysis of the bill** as introduced on February 21, 2026, and amended on April 7, 2026, no longer applies.

LEGISLATIVE CONTACT

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