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LIEUTENANT GOVERNOR

State of Louisiana
OFFICE OF THE LIEUTENANT GOVERNOR
DEPARTMENT OF CULTURE, RECREATION & TOURISM
OFFICE OF STATE PARKS

BRANDON BURRIS
ASSISTANT SECRETARY

FIELD MEMORANDUM #2026-01
DISCONTINUATION OF ONE-CENT COIN IN CASH TRANSACTIONS

TO: Office of State Parks' Employees
FROM: Brandon Burris, Assistant Secretary
RE: Discontinuation of One-Cent Coin in Cash Transactions
DATE: January 23, 2026

The U.S. has officially phased out the one-cent coin ("penny") with production of the last penny in November 2025. Existing pennies will remain legal tender and continue to circulate; however, their availability will gradually decline. As a result, Office of State Parks (OSP) is adjusting cash-handling procedures. In the absence of authoritative guidance (e.g., state, or federal law), OSP will follow the process below:

Use standardized rounding **down** to the nearest five cents for **cash-only** transactions when pennies are not available **and** the customer cannot provide exact change. The rounding is applied to the **total transaction amount** (after adding any applicable state or local sales taxes) – using the following rules:

| Amount Ending In | Round |
|------------------|----------------|
| \$0.01 to \$0.04 | Down to \$0.00 |
| \$0.06 to \$0.09 | Down to \$0.05 |

Refunds should be processed using the same rounding rules to ensure consistency between amounts collected and amounts refunded. OSP personnel should make every effort to maintain pennies in their cash drawer and ask for exact change prior to rounding a transaction.

No rounding should be applied to non-cash transactions, including checks, debit cards, credit cards, gift cards, or online payments, which should continue to be processed to the exact cent.

Brandon Burris
Assistant Secretary
Louisiana Office of State Parks