ALISHIA TOPPER TREASURER
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Memorandum

TO: Clark County offices, departments, and taxing districts

FROM: Clark County Treasurer, Alishia Topper

DATE: December 10, 2025

RE: Penny Shortage

As you may be aware, the US Treasury Department has ceased minting new pennies for circulation. For organizations that accept cash payments, this creates challenges when providing exact change to customers. Our primary banking partner, JPMorgan Chase, has confirmed that they are experiencing a penny shortage and cannot fulfill our coin orders at this time.

While we await additional Federal and/or State guidance, or any legislative action that may address this issue, there are two potential approaches your organization may consider:

1. **Request exact change for cash transactions.**
   This is the simplest and most straight forward option, particularly when prices are fixed by statute or external agreement. **If you choose this approach, please ensure the policy is clearly posted for customers.** My office will adopt this policy and will begin displaying signage on Monday, Dec. 15, 2025.

2. **Round total charges down to the nearest $0.05.**
   This may be feasible for fees established in county code or your organizational code, provided there are no revenue-sharing partners. Please note that applicable taxes, such as sales tax, must still be remitted to the State of Washington on the pre-rounded amount. Although rounding up to the nearest $0.05 is an option with proper disclosure, doing so can create ambiguity in revenue-sharing and tax calculations and impose unnecessary additional costs on customers. For these reasons, rounding up is not advised. **We recommend consulting your legal counsel and relevant state partners before implementing any rounding policy.**

We also advise against stockpiling pennies. Handling large quantities of coin increases the risk of misplacement, and all losses – regardless of amount -- must be reported to the Washington State Auditor. Storing pennies introduces avoidable administrative burden and risk for a low-value activity, especially when viable alternatives exist.

As additional information or guidance becomes available, we will share updates and any further recommendations.

Please contact my office with any questions or if you would like to discuss these options further.

Thank you,

Alishia Topper
Clark County Treasurer