



**ARLINGTON COUNTY, VIRGINIA**  
**OFFICE OF THE COUNTY TREASURER**  
2100 CLARENDON BLVD., SUITE 201  
ARLINGTON, VA 22201

**CARLA DE LA PAVA**  
**TREASURER**

**KIMBERLY M. RUCKER**  
**CHIEF DEPUTY TREASURER**

## **COIN ACCEPTANCE POLICY**

### **INTRODUCTION**

From time to time, a citizen or taxpayer will attempt to pay their debts in coins (*i.e.* pennies, nickels, etc.). As a result, the Treasurer of Arlington County has adopted the following coin acceptance policy for purposes of office efficiency.

The Coinage Act of 1965, specifically 31 U.S.C. 5103, entitled “Legal Tender,” states: “United States coins and currency (including Federal reserve notes and circulating notes of Federal reserve banks and national banks) are legal tender for all debts, public charges, taxes and dues.” This statute means that all United States money as identified is a valid and legal offer of payment for debts when tendered to a creditor. According to the United States Department of Treasury (<https://www.bep.gov/currency/faqs>), however, there is no federal statute mandating that a business, a person or an organization must accept currency or coins as for the payment of goods and/or services. The Code of Virginia does not mandate the acceptance of cash or coins.

*Martin v. Rhode Island Co.* (cited with approval in *R. & P. Co. v. O'Flaherty* by the Supreme Court of Virginia) holds that a prohibition against tendering pennies for payment was a reasonable regulation that did not violate federal law that the coins at issue constituted legal tender under federal law. Similarly, *State v. Carroll* holds that requiring coins to be wrapped is a reasonable regulation, notwithstanding that such coins are considered legal tender under federal law.

### **COIN ACCEPTANCE**

In order to maintain efficient operation of the office, the Arlington County Treasurer’s Office will not accept unrolled coins in excess of 50 coins on a given business day for any debts owed. As for rolled coin, the Treasurer’s office will require proper identification to be placed on each roll (*i.e.* name and account number to which the payment is to be applied). A maximum of 20 rolls will be accepted on a given business day. Payors must supply their own coin rolls. Treasurer’s office staff will not assist payors in rolling their coins. Debtors making payments at the Treasurer’s Office in coin will be required to remain present during the completion of the transaction (*i.e.* until a receipt is presented). Additionally, the payor will be held responsible for all identified shortages upon payment validation by the Treasurer’s bank.