

As Reported by the House State and Local Government Committee

134th General Assembly

Regular Session

2021-2022

Sub. S. B. No. 15

Senator Wilson

**Cosponsors: Senators Brenner, Schuring, Blessing, Cirino, Craig, Fedor,
Gavarone, Hackett, Huffman, S., Lang, O'Brien, Peterson, Roegner, Schaffer,
Sykes, Yuko**

A BILL

To enact sections 301.221, 319.41, 321.50, 507.14, 1
733.82, 3354.101, 3357.101, 3358.061, 3375.361, 2
and 6119.61 of the Revised Code to change the 3
circumstances in which certain fiscal officers 4
may be held liable for a loss of public funds. 5

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF OHIO:

Section 1. That sections 301.221, 319.41, 321.50, 507.14, 6
733.82, 3354.101, 3357.101, 3358.061, 3375.361, and 6119.61 of 7
the Revised Code be enacted to read as follows: 8

Sec. 301.221. The treasurer, auditor, or other officer 9
having the duties of a county treasurer or a county auditor, for 10
a county that has adopted a charter under Article X, Ohio 11
Constitution, shall not be held liable for a loss of public 12
funds when the officer has performed all official duties 13
required of the office with reasonable care, but shall be liable 14
only when a loss of public funds results from the officer's 15
negligence or other wrongful act. 16

Sec. 319.41. A county auditor shall not be held liable for 17
a loss of public funds when the county auditor has performed all 18
official duties required of the county auditor with reasonable 19
care, but shall be liable only when a loss of public funds 20
results from the county auditor's negligence or other wrongful 21
act. 22

Sec. 321.50. A county treasurer shall not be held liable 23
for a loss of public funds when the county treasurer has 24
performed all official duties required of the county treasurer 25
with reasonable care, but shall be liable only when a loss of 26
public funds results from the county treasurer's negligence or 27
other wrongful act. 28

Sec. 507.14. A township fiscal officer or deputy fiscal 29
officer shall not be held liable for a loss of public funds when 30
the township fiscal officer or deputy fiscal officer has 31
performed all official duties required of the township fiscal 32
officer or deputy fiscal officer with reasonable care, but shall 33
be liable only when a loss of public funds results from the 34
township fiscal officer's or deputy fiscal officer's negligence 35
or other wrongful act. 36

Sec. 733.82. The treasurer of a municipal corporation or 37
city auditor, or other officer of a municipal corporation having 38
the duties of a municipal treasurer or of a city auditor, shall 39
not be held liable for a loss of public funds when the officer 40
has performed all official duties required of the officer with 41
reasonable care, but shall be liable only when a loss of public 42
funds results from the officer's negligence or other wrongful 43
act. 44

Sec. 3354.101. The treasurer or other fiscal officer of a 45
community college district shall not be held liable for a loss 46

of public funds when the treasurer or officer has performed all 47
official duties required of the treasurer or officer with 48
reasonable care, but shall be liable only when a loss of public 49
funds results from the treasurer's or officer's negligence or 50
other wrongful act. 51

Sec. 3357.101. The treasurer or other fiscal officer of a 52
technical college district shall not be held liable for a loss 53
of public funds when the treasurer or officer has performed all 54
official duties required of the treasurer or officer with 55
reasonable care, but shall be liable only when a loss of public 56
funds results from the treasurer's or officer's negligence or 57
other wrongful act. 58

Sec. 3358.061. The treasurer or other fiscal officer of a 59
state community college district shall not be held liable for a 60
loss of public funds when the treasurer or officer has performed 61
all official duties required of the treasurer or officer with 62
reasonable care, but shall be liable only when a loss of public 63
funds results from the treasurer's or officer's negligence or 64
other wrongful act. 65

Sec. 3375.361. A fiscal officer or deputy fiscal officer 66
of the board of library trustees of a free public library shall 67
not be held liable for a loss of public funds when the fiscal 68
officer or deputy fiscal officer has performed all official 69
duties required of the fiscal officer or deputy fiscal officer 70
with reasonable care, but shall be liable only when a loss of 71
public funds results from the fiscal officer's or deputy fiscal 72
officer's negligence or other wrongful act. 73

Sec. 6119.61. The fiscal officer, treasurer, compliance 74
officer, or other officer or designee of a regional water and 75
sewer district performing such duties and functions shall not be 76

held liable for a loss of public funds when the fiscal officer, 77
treasurer, compliance officer, or other officer has performed 78
all official duties required with reasonable care, but shall be 79
liable only when a loss of public funds results from the fiscal 80
officer's, treasurer's, compliance officer's, or other officer's 81
negligence or other wrongful act. 82