

As Introduced

134th General Assembly

Regular Session

2021-2022

H. B. No. 326

Representative Fowler Arthur

**Cosponsors: Representatives Riedel, Seitz, Lipps, Ferguson, Plummer, Young, T.,
John, Stephens**

A BILL

To amend sections 321.01 and 321.46 of the Revised 1
Code to change the first day of office of a 2
county treasurer from the first Monday of 3
September next after the election to the second 4
Monday of March next after the election. 5

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

Section 1. That sections 321.01 and 321.46 of the Revised 6
Code be amended to read as follows: 7

Sec. 321.01. A county treasurer shall be elected 8
quadrennially in each county, who shall hold ~~his~~ office for four 9
years from the ~~first~~second Monday of ~~September~~March next after 10
~~his~~ election. 11

Sec. 321.46. (A) To enhance the background and working 12
knowledge of county treasurers in governmental accounting, 13
portfolio reporting and compliance, investments, cybersecurity, 14
and cash management, the auditor of state and the treasurer of 15
state shall conduct education programs for persons elected for 16
the first time to the office of county treasurer and shall hold 17

biennial continuing education courses for persons who continue 18
to hold the office of county treasurer. 19

Initial education programs for newly elected county 20
treasurers shall be held between the first day of December and 21
the ~~first~~ second Monday of ~~September~~ March next following that 22
person's election to the office of county treasurer. Similar 23
initial education programs may also be provided to any county 24
treasurer who is appointed to fill a vacancy or who is elected 25
at a special election. 26

(B) (1) The auditor of state shall determine the manner and 27
content of the initial education programs in the subject areas 28
of governmental accounting and portfolio reporting and 29
compliance. In those areas, newly elected county treasurers 30
shall take at least thirteen hours of education before taking 31
office. 32

(2) The treasurer of state shall determine the manner and 33
content of the initial education programs in the subject areas 34
of investments and cash management. In those areas, newly 35
elected county treasurers shall take at least thirteen hours of 36
education before taking office. 37

(3) (a) After completing one year in office, a county 38
treasurer shall take not less than twenty-four hours of 39
continuing education during each biennial cycle. For purposes of 40
division (B) (3) (a) of this section, a biennial cycle for 41
continuing education shall be every two calendar years after the 42
treasurer's first year in office. The treasurer of state shall 43
determine the manner and content of the continuing education 44
courses in the subject areas of investments, cash management, 45
the collection of taxes, ethics, and any other subject area that 46
the treasurer of state determines is reasonably related to the 47

duties of the office of the county treasurer. The auditor of 48
state shall determine the manner and content of the continuing 49
education courses in the subject areas of governmental 50
accounting, portfolio reporting and compliance, office 51
management, cybersecurity, and any other subject area that the 52
auditor of state determines is reasonably related to the duties 53
of the office of the county treasurer. 54

(b) A county treasurer who accumulates more than twenty- 55
four hours of continuing education in a biennial cycle described 56
in division (B) (3) (a) of this section may credit the hours in 57
excess of twenty-four hours to the next biennial cycle. However, 58
regardless of the total number of hours earned, no more than six 59
hours in continuing education determined by the treasurer of 60
state pursuant to division (B) (3) (a) of this section and six 61
hours in continuing education determined by the auditor of state 62
pursuant to that division shall be carried over to the next 63
biennial cycle. 64

(c) A county treasurer who participates in a training 65
program or seminar established under section 109.43 of the 66
Revised Code may apply the three hours of training to the 67
twenty-four hours of continuing education required in a biennial 68
cycle under division (B) (3) (a) of this section. 69

(C) The auditor of state and the treasurer of state may 70
each charge counties a registration fee that will meet actual 71
and necessary expenses of the training of county treasurers, 72
including instructor fees, site acquisition costs, and the cost 73
of course materials. The necessary personal expenses of county 74
treasurers as a result of attending the initial education 75
programs and continuing education courses shall be borne by the 76
counties the treasurers represent. 77

(D) The auditor of state and the treasurer of state may 78
allow any other interested person to attend any of the initial 79
education programs or continuing education courses held pursuant 80
to this section, provided that before attending any such program 81
or course, the interested person shall pay to either the auditor 82
of state or the treasurer of state, as appropriate, the full 83
registration fee set for the program or course. 84

(E) (1) If a county treasurer fails to complete the initial 85
education programs required by this section before taking 86
office, the treasurer's authority to invest county funds and to 87
manage the county portfolio immediately is suspended, and this 88
authority is transferred to the county's investment advisory 89
committee until full compliance with the initial education 90
programs is determined by the treasurer of state. 91

(2) If a county treasurer fails to complete continuing 92
education as required by this section, the county treasurer is 93
subject to divisions (B) to (E) of section 321.47 of the Revised 94
Code, including possible suspension of the treasurer's authority 95
to invest county funds and to manage the county portfolio and 96
transfer of this authority to the county's investment advisory 97
committee. 98

(F) (1) Notwithstanding divisions (B) and (E) of this 99
section, a county treasurer who fails to complete the initial 100
education programs or continuing education required by this 101
section shall invest only in the Ohio subdivisions fund pursuant 102
to division (A) (6) of section 135.35 of the Revised Code, in no 103
load money market mutual funds pursuant to division (A) (5) of 104
section 135.35 of the Revised Code, or in time certificates of 105
deposit or savings or deposit accounts pursuant to division (A) 106
(3) of section 135.35 of the Revised Code. 107

(2) A county treasurer who has failed to complete the 108
initial education programs required by this section and invests 109
in other than the investments permitted by division (F) (1) of 110
this section immediately shall have the county treasurer's 111
authority to invest county funds and to manage the county 112
portfolio suspended, and this authority shall be transferred to 113
the county's investment advisory committee until full compliance 114
with the initial education programs is determined by the 115
treasurer of state. 116

(3) If a county treasurer fails to complete continuing 117
education required by this section and invests in other than the 118
investments permitted by division (F) (1) of this section, the 119
county treasurer is subject to divisions (B) to (E) of section 120
321.47 of the Revised Code, including possible suspension of the 121
treasurer's authority to invest county funds and to manage the 122
county portfolio and transfer of this authority to the county's 123
investment advisory committee. 124

(G) (1) There is hereby created in the state treasury the 125
county treasurer education fund, to be used by the treasurer of 126
state for actual and necessary expenses of initial education 127
programs and continuing education held pursuant to this section 128
and section 135.22 of the Revised Code. All registration fees 129
collected by the treasurer of state under this section and 130
section 135.22 of the Revised Code shall be paid into that fund. 131

(2) All registration fees collected by the auditor of 132
state under this section shall be paid into the auditor of state 133
training program fund established under section 117.44 of the 134
Revised Code. 135

(H) The treasurer of state, with the advice and consent of 136
the auditor of state, may adopt reasonable rules not 137

inconsistent with this section for the implementation of this 138
section. 139

Section 2. That existing sections 321.01 and 321.46 of the 140
Revised Code are hereby repealed. 141

Section 3. Sections 321.01 and 321.46 of the Revised Code 142
as amended by this act first apply to a county treasurer elected 143
on or after the effective date of this section. In each county, 144
the first county treasurer elected on or after the effective 145
date of this section shall serve a term that begins the first 146
Monday of September next following the election and ends the 147
second Monday of March next following the next election for 148
county treasurer. 149