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S. B. No. 287

Senator Manning

**Cosponsors: Senators Antonio, Blessing, Brenner, Cirino, Craig, Gavarone,
Hackett, Hoagland, Johnson, Kunze, Maharath, McColley, Reineke, Rulli, Sykes,
Thomas, Yuko**

A BILL

To amend section 301.27 of the Revised Code to 1
allow county credit card charges for temporary 2
and necessary assistance care provided by a 3
county veterans service office. 4

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

Section 1. That section 301.27 of the Revised Code be 5
amended to read as follows: 6

Sec. 301.27. (A) As used in this section: 7

(1) "Credit card" includes gasoline and telephone credit 8
cards but excludes any procurement card authorized under section 9
301.29 of the Revised Code. 10

(2) "Officer" includes an individual who also is an 11
appointing authority. 12

(3) "Gasoline and oil expenses" and "motor vehicle repair 13
and maintenance expenses" refer to only those expenses incurred 14
for motor vehicles owned or leased by the county. 15

(B) (1) A credit card held by a board of county	16
commissioners or the office of any other county appointing	17
authority shall be used only to pay the following work-related	18
expenses:	19
(a) Food expenses;	20
(b) Transportation expenses;	21
(c) Gasoline and oil expenses;	22
(d) Motor vehicle repair and maintenance expenses;	23
(e) Telephone expenses;	24
(f) Lodging expenses;	25
(g) Internet service provider expenses;	26
(h) In the case of a public children services agency,	27
expenses for purchases for children for whom the agency is	28
providing temporary emergency care pursuant to section 5153.16	29
of the Revised Code, children in the temporary or permanent	30
custody of the agency, and children in a planned permanent	31
living arrangement;	32
(i) Webinar expenses;	33
(j) The expenses for purchases of automatic or electronic	34
data processing or record-keeping equipment, software, or	35
services, provided that, in a county that has established an	36
automatic data processing board, the county office and the	37
county officer or employee authorized to use the credit card	38
comply with sections 307.84 to 307.847 of the Revised Code. The	39
expenses paid by a credit card under division (B) (1) (j) of this	40
section shall not exceed ten thousand dollars per quarter,	41
unless the board of county commissioners adopts a resolution	42

approving the payment by credit card of such expenses that 43
exceed that amount during that time period; 44

(k) Expenses related to temporary and necessary assistance 45
care provided by the county veterans service office. 46

(2) No late charges or finance charges shall be allowed as 47
an allowable expense unless authorized by the board of county 48
commissioners. 49

(C) A county appointing authority may apply to the board 50
of county commissioners for authorization to have an officer or 51
employee of the appointing authority use a credit card held by 52
that appointing authority. The authorization request shall state 53
whether the card is to be issued only in the name of the office 54
of the appointing authority or whether the issued card also 55
shall include the name of a specified officer or employee. 56

(D) The debt incurred as a result of the use of a credit 57
card pursuant to this section shall be paid from moneys 58
appropriated to specific appropriation line items of the 59
appointing authority for work-related expenses listed in 60
division (B) (1) of this section. 61

(E) (1) Except as otherwise provided in division (E) (2) of 62
this section, every officer or employee authorized to use a 63
credit card held by the board or appointing authority shall 64
submit to the board by the first day of each month an estimate 65
of the officer's or employee's work-related expenses listed in 66
division (B) (1) of this section for that month along with the 67
specific appropriation line items from which those expenditures 68
are to be made, unless the board authorizes, by resolution, the 69
officer or employee to submit to the board such an estimate for 70
a period longer than one month. The board may revise the 71

estimate and determine the amount it approves, if any, not to 72
exceed the estimated amount. The board shall certify the amount 73
of its determination to the county auditor along with the 74
specific appropriation line items from which the expenditures 75
are to be made. After receiving certification from the county 76
auditor that the determined sum of money is in the treasury or 77
in the process of collection to the credit of the specific 78
appropriation line items for which the credit card is approved 79
for use, and is free from previous and then-outstanding 80
obligations or certifications, the board shall authorize the 81
officer or employee to incur debt for the expenses against the 82
county's credit up to the authorized amount. 83

(2) In lieu of following the procedure set forth in 84
division (E) (1) of this section, a board of county commissioners 85
may adopt a resolution authorizing an officer or employee of an 86
appointing authority to use a county credit card to pay for 87
specific classes of the work-related expenses listed in division 88
(B) (1) of this section, or use a specific credit card for any of 89
those work-related expenses listed in division (B) (1) of this 90
section, without submitting an estimate of those expenses to the 91
board as required by division (E) (1) of this section. Prior to 92
adopting the resolution, the board shall notify the county 93
auditor. The resolution shall specify whether the officer's or 94
employee's exemption extends to the use of a specific credit 95
card, which card shall be identified by its number, or to one or 96
more specific work-related uses from the classes of uses 97
permitted under division (B) (1) of this section. Before any 98
credit card exempted for specific uses may be used to make 99
purchases for uses other than those specific uses listed in the 100
resolution, the procedures outlined in division (E) (1) of this 101
section must be followed or the use shall be considered an 102

unauthorized use. Use of any credit card under division (E) (2) 103
of this section shall be limited to the amount appropriated and 104
encumbered in a specific appropriation line item for the 105
permitted use or uses designated in the authorizing resolution, 106
or, in the case of a resolution that authorizes use of a 107
specific credit card, for each of the permitted uses listed in 108
division (B) of this section, but only to the extent the moneys 109
in those specific appropriation line items are not otherwise 110
encumbered. 111

(F) (1) Any time a county credit card approved for use for 112
an authorized amount under division (E) (1) of this section is 113
used for more than that authorized amount, the appointing 114
authority may request the board of county commissioners to 115
authorize after the fact the expenditure of any amount charged 116
beyond the originally authorized amount if, upon the board's 117
request, the county auditor certifies that sum of money is in 118
the treasury or in the process of collection to the credit of 119
the appropriate appropriation line item for which the credit 120
card was used, and is free from previous and then-outstanding 121
obligations or certifications. If the card is used for more than 122
the amount originally authorized and if for any reason that 123
amount is not authorized after the fact, the county treasury 124
shall be reimbursed for any amount spent beyond the originally 125
authorized amount in the following manner: 126

(a) If the card is issued in the name of a specific 127
officer or employee, that officer or employee is liable in 128
person and upon any official bond the officer or employee has 129
given to the county to reimburse the county treasury for the 130
amount charged to the county beyond the originally authorized 131
amount. 132

(b) If the card is issued to the office of the appointing authority, the appointing authority is liable in person and upon any official bond the appointing authority has given to the county for the amount charged to the county beyond the originally authorized amount. 133
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(2) Any time a county credit card authorized for use under division (E)(2) of this section is used for more than the amount appropriated under that division, the county treasury shall be reimbursed for any amount spent beyond the originally appropriated amount in the following manner: 138
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(a) If the card is issued in the name of a specific officer or employee, that officer or employee is liable in person and upon any official bond the officer or employee has given to the county for reimbursing the county treasury for any amount charged on the card beyond the originally appropriated amount. 143
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(b) If the card is issued in the name of the office of the appointing authority, the appointing authority is liable in person and upon any official bond the appointing authority has given to the county for reimbursement for any amount charged on the card beyond the originally appropriated amount. 149
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(3) Whenever any officer or employee who is authorized to use a credit card held by the board or the office of any other county appointing authority suspects the loss, theft, or possibility of unauthorized use of the card, the officer or employee shall notify the county auditor and either the officer's or employee's appointing authority or the board immediately and in writing. 154
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(4) If the county auditor determines there has been a 161

credit card expenditure beyond the appropriated or authorized 162
amount as provided in division (E) of this section, the auditor 163
immediately shall notify the board of county commissioners. When 164
the board determines, on its own or after notification from the 165
county auditor, that the county treasury should be reimbursed 166
for credit card expenditures beyond the appropriated or 167
authorized amount as provided in divisions (F)(1) and (2) of 168
this section, it shall give written notice to the county auditor 169
and to the officer or employee or appointing authority liable to 170
the treasury as provided in those divisions. If, within thirty 171
days after issuance of the written notice, the county treasury 172
is not reimbursed for the amount shown on the written notice, 173
the prosecuting attorney of the county shall recover that amount 174
from the officer or employee or appointing authority who is 175
liable under this section by civil action in any court of 176
appropriate jurisdiction. 177

(G) Use of a county credit card for any use other than 178
those permitted under division (B)(1) of this section is a 179
violation of section 2913.21 of the Revised Code. 180

Section 2. That existing section 301.27 of the Revised 181
Code is hereby repealed. 182