

As Reported by the Senate Local Government and Elections Committee

134th General Assembly

Regular Session

2021-2022

S. B. No. 287

Senator Manning

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, expenses for purchases for children for whom the agency is providing temporary emergency care pursuant to section 5153.16 of the Revised Code, children in the temporary or permanent custody of the agency, and children in a planned permanent living arrangement;	27 28 29 30 31 32
(i) Webinar expenses;	33
(j) The expenses for purchases of automatic or electronic data processing or record-keeping equipment, software, or services, provided that, in a county that has established an automatic data processing board, the county office and the county officer or employee authorized to use the credit card comply with sections 307.84 to 307.847 of the Revised Code. The expenses paid by a credit card under division (B)(1)(j) of this section shall not exceed ten thousand dollars per quarter, unless the board of county commissioners adopts a resolution approving the payment by credit card of such expenses that exceed that amount during that time period;	34 35 36 37 38 39 40 41 42 43 44
(k) <u>Expenses related to temporary and necessary assistance</u>	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 auditor that the determined sum of money is in the treasury or in the process of collection to the credit of the specific appropriation line items for which the credit card is approved for use, and is free from previous and then-outstanding obligations or certifications, the board shall authorize the officer or employee to incur debt for the expenses against the county's credit up to the authorized amount.

(2) In lieu of following the procedure set forth in division (E) (1) of this section, a board of county commissioners may adopt a resolution authorizing an officer or employee of an appointing authority to use a county credit card to pay for specific classes of the work-related expenses listed in division (B) (1) of this section, or use a specific credit card for any of those work-related expenses listed in division (B) (1) of this section, without submitting an estimate of those expenses to the board as required by division (E) (1) of this section. Prior to adopting the resolution, the board shall notify the county auditor. The resolution shall specify whether the officer's or employee's exemption extends to the use of a specific credit card, which card shall be identified by its number, or to one or more specific work-related uses from the classes of uses permitted under division (B) (1) of this section. Before any credit card exempted for specific uses may be used to make purchases for uses other than those specific uses listed in the resolution, the procedures outlined in division (E) (1) of this section must be followed or the use shall be considered an unauthorized use. Use of any credit card under division (E) (2) of this section shall be limited to the amount appropriated and encumbered in a specific appropriation line item for the permitted use or uses designated in the authorizing resolution,

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 133
authority, the appointing authority is liable in person and upon 134
any official bond the appointing authority has given to the 135
county for the amount charged to the county beyond the 136

originally authorized amount.	137
(2) Any time a county credit card authorized for use under	138
division (E) (2) of this section is used for more than the amount	139
appropriated under that division, the county treasury shall be	140
reimbursed for any amount spent beyond the originally	141
appropriated amount in the following manner:	142
(a) If the card is issued in the name of a specific	143
officer or employee, that officer or employee is liable in	144
person and upon any official bond the officer or employee has	145
given to the county for reimbursing the county treasury for any	146
amount charged on the card beyond the originally appropriated	147
amount.	148
(b) If the card is issued in the name of the office of the	149
appointing authority, the appointing authority is liable in	150
person and upon any official bond the appointing authority has	151
given to the county for reimbursement for any amount charged on	152
the card beyond the originally appropriated amount.	153
(3) Whenever any officer or employee who is authorized to	154
use a credit card held by the board or the office of any other	155
county appointing authority suspects the loss, theft, or	156
possibility of unauthorized use of the card, the officer or	157
employee shall notify the county auditor and either the	158
officer's or employee's appointing authority or the board	159
immediately and in writing.	160
(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