



## Ohio Revised Code

### Section 301.27 Use of county credit cards.

Effective: October 3, 2023

Legislation: House Bill 33

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(A) As used in this section:

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

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

(B) A board of county commissioners, in consultation with the county auditor, shall adopt a policy by resolution regarding the use of county credit cards by the board of county commissioners, by the office of any other county appointing authority, or by an officer or employee of the board or any other appointing authority. The board shall deliver a copy of the policy to the county auditor. The policy shall include all of the following:

(1) The procedure for submitting itemized receipts for purchases to the county auditor;

(2) Any other provision regarding the use of county credit cards so long as the provision does not conflict with this section.

(C) A county credit card shall be used in accordance with this section and in accordance with the policy adopted under division (B) of this section.

(D) A county appointing authority shall apply to the board of county commissioners for authorization to have an officer or employee of the appointing authority use a county credit card. The authorization request shall state whether the card is to be issued in the name of the office of the appointing authority in the name of an officer or employee. A county appointing authority shall notify, and update as necessary, the county auditor and the board of county commissioners regarding in whose name a county credit card is issued.



(E)(1) A county credit card shall be used only for purchases that satisfy all of the following:

(a) The purchase is for a work-related expense.

(b) The purchase serves a public purpose.

(c) The debt incurred as a result of the purchase is payable with available moneys appropriated to a specific appropriation line item that is appropriate for the purchase.

(d) The purchase complies with this section and with the policy adopted by the board of county commissioners under division (B) of this section.

(2) An officer, employee, or appointing authority is liable in the manner prescribed under division (H) of this section for the following, unless approved by the board of county commissioners:

(a) Finance charges;

(b) Late fees or late penalties;

(c) Sales tax.

(F)(1) Except as otherwise provided in division (F)(2) of this section, every officer or employee authorized to use a county credit card shall submit to the board by the first day of each month an estimate of the officer's or employee's work-related expenses along with the specific appropriation line items from which those expenditures are to be made, unless the board authorizes, by resolution, the officer or employee to submit to the board such an estimate for a period longer than one month. The board may revise the estimate and determine the amount it approves, if any, not to exceed the estimated amount. The board shall certify the amount of its determination to the county auditor along with the specific appropriation line items from which the expenditures 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 (F)(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 work-related expenses, or use a specific credit card for work-related expenses, without submitting an estimate of those expenses to the board as required by division (F)(1) of this section. Before 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 or to one or more specific work-related uses. A new resolution is not necessary when a new credit card number is issued due to fraudulent use of the specified credit card. 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 (F)(1) of this section must be followed or the use shall be considered an unauthorized use. Use of any credit card under division (F)(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 specific credit card, for each of the permitted uses listed in the resolution, but only to the extent the moneys in those specific appropriation line items are not otherwise encumbered.

(3) Any time a county credit card approved for use for an authorized amount under division (F)(1) of this section is used for more than that authorized amount, any time a county credit card approved for specific work-related expenses under division (F)(2) of this section is used for other uses, or any time an officer or employee has authority to use a specific card under division (F)(2) of this section but uses a different county credit card, the appointing authority may request the board of county commissioners to authorize after the fact the unauthorized expenditure if, upon the board's request, the county auditor certifies that sum of money is in the treasury or in the process of collection to the credit of the appropriate appropriation line item for which the credit card was used, and is free from previous and then-outstanding obligations or certifications. If for any reason that expenditure is not authorized after the fact, the county treasury shall be reimbursed as provided in division (H) of this section.

(G) After making a credit card purchase, the officer or employee shall provide to the county auditor an itemized receipt, in accordance with the policy adopted by the board of county commissioners



under division (B) of this section.

(H) Any time a county credit card is used in a manner that is not in accordance with this section or with the policy adopted under division (B) of this section, the county treasury shall be reimbursed for the amount spent not in accordance with this section or with the policy adopted under division (B) of this section, as follows:

(1) 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.

(2) 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 reimbursing the county treasury.

(I) Whenever any officer or employee who is authorized to use a credit card 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.

(J) If the county auditor determines a credit card has been used in a manner that is not in accordance with this section or the policy adopted under division (B) of this section, the auditor immediately shall notify the board of county commissioners. If the board determines, on its own or after notification from the county auditor, that the county treasury should be reimbursed for as provided in division (H) of this section, the board shall give written notice to the county auditor and to the officer or employee or appointing authority liable to the treasury as provided in that division. If, within thirty days after issuance of the written notice, the county treasury is not reimbursed for the amount shown on the written notice, the prosecuting attorney of the county shall recover that amount from the officer or employee or appointing authority who is liable under this section by civil action in any court of appropriate jurisdiction.

(K) Use of a county credit card in a manner that is not in accordance with this section or with the policy adopted under division (B) of this section is a violation of section 2913.21 of the Revised Code.