

As Introduced

**125th General Assembly
Regular Session
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S. B. No. 82

**Senators Amstutz, Randy Gardner, Jacobson, Mumper, Stivers, Harris,
Spada, DiDonato, Schuler, Hagan**

A B I L L

To amend sections 301.27, 2913.01, and 5705.41 and to 1
enact section 301.29 of the Revised Code to permit 2
boards of county commissioners to approve the use 3
of procurement cards for certain work-related 4
purchases of \$1,000, or less to make changes 5
related to the exemption of county expenditures 6
from the certification of availability of funds, 7
and to make changes in the County Credit Card Law. 8

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

Section 1. That sections 301.27, 2913.01, and 5705.41 be 9
amended and section 301.29 of the Revised Code be enacted to read 10
as follows: 11

Sec. 301.27. (A) As used in this section: 12

(1) "Credit card" includes a gasoline and telephone credit 13
~~card and a telephone credit card~~ cards but excludes any 14
procurement card authorized under section 301.29 of the Revised 15
Code. 16

(2) "Officer" includes an individual who also is an 17
appointing authority. 18

(3) "Gasoline and oil expenses," and "~~minor~~ motor vehicle
repair and maintenance expenses," and "~~emergency motor vehicle~~
~~repair expenses~~" refer to only those expenses incurred for motor
vehicles owned or leased by the county.

(B)~~(1)~~ A credit card held by a board of county commissioners
or the office of any other county appointing authority shall be
used only to pay the following work-related expenses, ~~limited to~~
~~the following:~~

~~(1)~~(a) Food expenses;

~~(2)~~(b) Transportation expenses;

~~(3)~~(c) Gasoline and oil expenses;

~~(4) Minor motor~~ (d) Motor vehicle repair and maintenance
expenses;

~~(5) Emergency motor vehicle repair expenses;~~

~~(6)~~(e) Telephone expenses;

~~(7)~~(f) Lodging expenses;

~~(8)~~(g) Internet service provider expenses;

~~(9)~~(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.

(2) No county credit card shall be used for payment of late
charges or finance charges.

(C) A county appointing authority may apply to the board of
county commissioners for authorization to have an officer or
employee of the appointing authority use a credit card held by
that appointing authority. The authorization request shall state

whether the card is to be issued only in the name of the office of 48
the appointing authority itself or whether the issued card shall 49
also include the name of a specified officer or employee. 50

(D) The debt incurred as a result of the use of a credit card 51
pursuant to this section shall be paid from moneys appropriated to 52
specific appropriation line items of the appointing authority for 53
work-related expenses listed in division (B)(1) of this section. 54

(E)(1) Except as otherwise provided in division (E)(2) of 55
this section, every officer or employee authorized to use a credit 56
card held by the board or appointing authority shall submit to the 57
board by the first day of each month an estimate of the officer's 58
or employee's work-related expenses listed in division (B)(1) of 59
this section for that month along with the specific appropriation
line items from which those expenditures are to be made, unless 60
the board authorizes, by resolution, the officer or employee to 61
submit to the board such an estimate for a period longer than one 62
month. The board may revise the estimate and determine the amount 63
it approves, if any, not to exceed the estimated amount. The board 64
shall certify the amount of its determination to the county 65
auditor along with the ~~necessary information for the auditor to~~ 66
~~determine the appropriate~~ specific appropriation line ~~item~~ items 67
from which ~~such~~ the expenditures are to be made. After receiving 68
the certification ~~from the county auditor that the determined sum~~ 69
~~of money is in the treasury or in the process of collection to the~~ 70
~~credit of the appropriate appropriation line item for which the~~ 71
~~credit card is approved for use, and is free from previous and~~ 72
~~then outstanding obligations or certifications~~, the board shall 73
authorize the officer or employee to incur debt for ~~such~~ the 74
expenses against the county's credit up to the authorized amount. 75
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(2) In lieu of following the procedure set forth in division 77
(E)(1) of this section, a board of county commissioners may adopt 78
a resolution authorizing an officer or employee of an appointing 79

authority to use a county credit card to pay for specific classes 80
of the work-related expenses listed in division (B)(1) of this 81
section, or use a specific credit card for any of those 82
work-related expenses listed in division (B)(1) of this section, 83
without submitting an estimate of those expenses to the board as 84
required by division (E)(1) of this section. Prior to adopting the 85
resolution, the board shall notify the county auditor. The 86
resolution shall specify whether the officer's or employee's 87
exemption extends to the use of a specific credit card, which card 88
shall be identified by its number, or to one or more specific 89
work-related uses from the classes of uses permitted under 90
division (B)(1) of this section. Before any credit card exempted 91
for specific uses may be used to make purchases for uses other 92
than those specific uses listed in the resolution, the procedures 93
outlined in division (E)(1) of this section must be followed or 94
the use shall be considered an unauthorized use. Use of any credit 95
card under division (E)(2) of this section shall be limited to the 96
amount appropriated and encumbered in a specific appropriation 97
line item for the permitted use or uses designated in the 98
authorizing resolution, or, in the case of a resolution that 99
authorizes use of a specific credit card, for each of the 100
permitted uses listed in division (B) of this section, but only to 101
the extent the moneys in ~~such appropriations~~ those specific
appropriation line items are not otherwise encumber. 102
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(F)(1) Any time a county credit card approved for use for an 104
authorized amount under division (E)(1) of this section is used 105
for more than that authorized amount, the appointing authority may 106
request the board of county commissioners to authorize after the 107
fact the expenditure of any amount charged beyond the originally 108
authorized amount if, upon the board's request, the county auditor 109
certifies that sum of money is in the treasury or in the process 110
of collection to the credit of the appropriate appropriation line 111
item for which the credit card was used, and is free from previous 112

and then-outstanding obligations or certifications. If the card is used for more than the amount originally authorized and if for any reason that amount is not authorized after the fact, ~~then~~ the county treasury shall be reimbursed for any amount spent beyond the originally authorized amount in the following manner:

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

(b) If the card ~~was~~ is issued to the office of the appointing authority, ~~then~~ 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.

(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 appointing authority may request the board of county commissioners to issue a supplemental appropriation or make a transfer to the ~~proper~~ specific appropriation line ~~item-account~~ items as permitted in section 5705.40 of the Revised Code, to cover the amount charged beyond the originally appropriated amount. If the card is used for more than the amount originally appropriated and if for any reason that amount is not appropriated or transferred as permitted by this ~~section~~ division, ~~then~~ the county treasury shall be reimbursed for any amount spent beyond the originally appropriated amount in the following manner:

(a) If the card is issued in the name of a specific officer or employee, ~~then~~ 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. 145

(b) If the card is issued in the name of the office of the 146
appointing authority, ~~then~~ the appointing authority is liable in 147
person and upon any official bond the appointing authority has 148
given to the county for reimbursement for any amount charged on 149
the card beyond the originally appropriated amount. 150

(3) Whenever any officer or employee authorized to use a 151
credit card held by the board or the office of any other county 152
appointing authority suspects the loss, theft, or possibility of 153
unauthorized use of the county credit card the officer or employee 154
is authorized to use, the officer or employee shall so notify the 155
officer's or employee's appointing authority or the board 156
immediately and in writing. 157

(4) If the county auditor determines there has been a credit 158
card expenditure beyond the appropriated or authorized amount as 159
provided in division (E) of this section, the auditor immediately 160
shall notify the board of county commissioners of this fact. When 161
the board of county commissioners determines, on its own or after 162
notification from the county auditor, that the county treasury 163
should be reimbursed for credit card expenditures beyond the 164
appropriated or authorized amount as provided in divisions (F)(1) 165
and (2) of this section, it shall give written notice to the 166
officer or employee or appointing authority liable to the treasury 167
as provided in those divisions ~~(F)(1) and (2) of this section~~. If, 168
within thirty days after issuance of this written notice, the 169
county treasury is not reimbursed for the amount shown on the 170
written notice, the prosecuting attorney of the county shall 171
recover that amount from the officer or employee or appointing 172
authority who is liable under this section by civil action in any 173
court of appropriate jurisdiction. 174

(G) Use of a county credit card for any use other than those 175
permitted under division (B)(1) of this section is a violation of 176

law for the purposes of section 2913.21 of the Revised Code. 177

Sec. 301.29. (A) As used in this section: 178

(1) "Officer" includes an individual who also is an appointing authority. 179
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(2) "Procurement card" means a financial transaction device authorized under this section but excludes any credit card authorized under section 301.27 of the Revised Code. 181
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(B) A procurement card held by a board of county commissioners or the office of any other county appointing authority shall be used only to pay work-related expenses that are not more than one thousand dollars per transaction. A procurement card shall not be used for late charges or finance charges. 184
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(C)(1) In any county that chooses to use procurement cards, the board of county commissioners shall, by resolution, adopt a policy with the advice of the county auditor, for the county's use of those cards. The resolution shall include provisions that limit the use of a procurement card to payment for one or more specific work-related or specific classes of expenses, and limit procurement card transactions to a specific number of transactions per day or month, by supplier or work-related expense. In addition, the resolution shall limit a procurement card to daily and monthly spending limits. While each procurement transaction can be not more than one thousand dollars, the board of county commissioners may provide in the resolution for a transaction limitation that is a lesser dollar amount. 189
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The resolution shall also contain a list of fiscal controls that the board determines, after consulting with the county auditor, will be sufficient for use of a procurement card. Those fiscal controls shall include at a minimum the following: 202
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(a) An aggregate amount that may be incurred through use of 206

<u>each card within a day, week, or month;</u>	207
<u>(b) Classes of permissible goods and services that may be purchased with procurement card;</u>	208
<u>(c) In case a procurement card is misused, a procedure for revocation of the card.</u>	209
<u>(2) If a board of county commissioners adopts a policy under division (C)(1) of this section, it shall advertise a request for proposals from issuers of procurement cards in a newspaper of general circulation within the county at least once a week for two consecutive weeks. The advertisement shall specify the purpose of the request, the type of procurement card or cards sought, and the date by which proposals must be received. That date shall not be less than ten days after the last day of the second week in which the request is advertised. The board shall determine upon the advice of the county auditor and county treasurer whether to contract with any one or more issuers that submit a timely proposal. Before entering into a contract, the board shall adopt a resolution stating the contract's intent and guidelines for the use of each procurement card that is to be part of the contract.</u>	210
<u>(D) A county appointing authority may apply to the board of county commissioners for authorization to have an officer or employee of the appointing authority use a procurement card held by that appointing authority. The authorization request shall state whether the card is to be issued only in the name of the office of the appointing authority itself or whether the issued card shall also include the name of a specified officer or employee.</u>	211
<u>(E) The debt incurred as a result of the use of a procurement card under this section shall be paid from moneys appropriated to specific appropriation line items of the appointing authority.</u>	212
<u>(F)(1) Except as otherwise provided in division (F)(2) of</u>	213

this section, every officer or employee authorized to use a 238
procurement card held by the board or appointing authority shall 239
submit to the board by the first day of each month an estimate of 240
the officer's or employee's work-related expenses for that month, 241
unless the board authorizes, by resolution, the officer or 242
employee to submit to the board such an estimate for a period 243
longer than one month. The board may revise the estimate and 244
determine the amount it approves, if any, not to exceed the 245
estimated amount. The board shall certify the amount of its 246
determination to the county auditor along with the necessary 247
information for the auditor to determine the appropriate 248
appropriation line item from which such expenditures are to be 249
made. After receiving certification pursuant to division (D) of 250
section 5705.41 of the Revised Code that the appropriate 251
appropriation line item for which the procurement card is approved 252
for use is free from previous and then-outstanding obligations or 253
certifications, the board shall authorize the officer or employee 254
to incur debt for such expenses against the county's credit up to 255
the authorized amount. 256

(2) In lieu of following the procedure set forth in division 257
(F)(1) of this section, a board of county commissioners may adopt 258
a resolution authorizing an officer or employee of an appointing 259
authority to use a county procurement card to pay for specific 260
classes of the work-related expenses, or use a specific 261
procurement card for any work-related expenses, without submitting 262
an estimate of those expenses to the board as required by division 263
(F)(1) of this section. Prior to adopting the resolution, the 264
board shall notify the county auditor. The resolution shall 265
specify whether the officer's or employee's exemption extends to 266
the use of a specific procurement card, which card shall be 267
identified by its number, or to one or more specific work-related 268
uses. Before any procurement card issued for specific uses may be 269

used to make purchases for uses other than those specific uses 270
listed in the resolution, the procedures outlined in division 271
(F)(1) of this section must be followed or the use shall be 272
considered an unauthorized use. Use of any procurement card under 273
division (F)(2) of this section shall be limited to the amount 274
appropriated and encumbered in a specific appropriation line item 275
for the permitted use or uses designated in the authorizing 276
resolution, or, in the case of a resolution that authorizes use of 277
a specific procurement card, for any work-related expense, but 278
only to the extent the moneys in such appropriations are not 279
otherwise encumbered. 280

(3) A procurement card shall not be used in any manner that 281
circumvents the competitive bidding requirements of section 307.86 282
of the Revised Code. 283

(G)(1) Any time a county procurement card approved for use 284
for an authorized amount under division (F)(1) of this section is 285
used for more than that authorized amount, the appointing 286
authority may request the board of county commissioners to 287
authorize after the fact the expenditure of any amount charged 288
beyond the originally authorized amount if, upon the board's 289
request, the county auditor certifies that sum of money is in the 290
treasury or in the process of collection to the credit of the 291
appropriate appropriation line item for which the credit card was 292
used and is free from previous and then-outstanding obligations or 293
certifications. If the card is used for more than the amount 294
originally authorized and if for any reason that amount is not 295
authorized after the fact, then the county treasury shall be 296
reimbursed for any amount spent beyond the originally authorized 297
amount in the following manner: 298

(a) If the card is issued in the name of a specific officer 299
or employee, then that officer or employee is liable in person and 300
upon any official bond the officer or employee has given to the 301

county to reimburse the county treasury for the amount charged to 302
the county beyond the originally authorized amount. 303

(b) If the card was issued to the office of the appointing 304
authority, then the appointing authority is liable in person and 305
upon any official bond the appointing authority has given to the 306
county for the amount charged to the county beyond the originally 307
authorized amount. 308

(2) Any time a county procurement card authorized for use 309
under division (F)(2) of this section is used for more than the 310
amount appropriated under that division, the appointing authority 311
may request the board of county commissioners to issue a 312
supplemental appropriation or make a transfer to the proper line 313
item account as permitted in section 5705.40 of the Revised Code, 314
to cover the amount charged beyond the originally appropriated 315
amount. If the card is used for more than the amount originally 316
appropriated and if for any reason that amount is not appropriated 317
or transferred as permitted by this section, then the county 318
treasury shall be reimbursed for any amount spent beyond the 319
originally appropriated amount in the following manner: 320

(a) If the card is issued in the name of a specific officer 321
or employee, then that officer or employee is liable in person and 322
upon any official bond the officer or employee has given to the 323
county for reimbursing the county treasury for any amount charged 324
on the card beyond the originally appropriated amount. 325

(b) If the card is issued in the name of the office of the 326
appointing authority, then the appointing authority is liable in 327
person and upon any official bond the appointing authority has 328
given to the county for reimbursement for any amount charged on 329
the card beyond the originally appropriated amount. 330

(3) Whenever any officer or employee authorized to use a 331
procurement card held by the board or the office of any other 332

county appointing authority suspects the loss, theft, or 333
possibility of unauthorized or unlawful use of the county 334
procurement card the officer or employee is authorized to use, the 335
officer or employee shall so notify the officer's or employee's 336
appointing authority or the board immediately and in writing. 337

(4) If the county auditor determines there has been a 338
procurement card expenditure beyond the appropriated or authorized 339
amount as provided in division (F) of this section, or for an 340
unlawful purpose, the auditor immediately shall notify the board 341
of county commissioners of this fact. When the board of county 342
commissioners determines on its own or after notification from the 343
county auditor that the county treasury should be reimbursed for 344
procurement card expenditures beyond the appropriated or 345
authorized amount as provided in divisions (G)(1) and (2) of this 346
section, it shall give written notice to the officer or employee 347
or appointing authority liable to the treasury as provided in 348
divisions (G)(1) and (2) of this section. If, within thirty days 349
after issuance of this written notice the county treasury is not 350
reimbursed for the amount shown on the written notice, the 351
prosecuting attorney of the county shall recover that amount from 352
the officer or employee or appointing authority who is liable 353
under this section by civil action in any court of appropriate 354
jurisdiction. 355

(H) Use of a county procurement card for any use other than 356
those permitted under division (B) of this section is a violation 357
of law for the purposes of section 2913.21 of the Revised Code. 358

Sec. 2913.01. As used in this chapter, unless the context 359
requires that a term be given a different meaning: 360

(A) "Deception" means knowingly deceiving another or causing 361
another to be deceived by any false or misleading representation, 362
by withholding information, by preventing another from acquiring 363

information, or by any other conduct, act, or omission that 364
creates, confirms, or perpetuates a false impression in another, 365
including a false impression as to law, value, state of mind, or 366
other objective or subjective fact. 367

(B) "Defraud" means to knowingly obtain, by deception, some 368
benefit for oneself or another, or to knowingly cause, by 369
deception, some detriment to another. 370

(C) "Deprive" means to do any of the following: 371

(1) Withhold property of another permanently, or for a period 372
that appropriates a substantial portion of its value or use, or 373
with purpose to restore it only upon payment of a reward or other 374
consideration; 375

(2) Dispose of property so as to make it unlikely that the 376
owner will recover it; 377

(3) Accept, use, or appropriate money, property, or services, 378
with purpose not to give proper consideration in return for the 379
money, property, or services, and without reasonable justification 380
or excuse for not giving proper consideration. 381

(D) "Owner" means, unless the context requires a different 382
meaning, any person, other than the actor, who is the owner of, 383
who has possession or control of, or who has any license or 384
interest in property or services, even though the ownership, 385
possession, control, license, or interest is unlawful. 386

(E) "Services" include labor, personal services, professional 387
services, public utility services, common carrier services, and 388
food, drink, transportation, entertainment, and cable television 389
services and, for purposes of section 2913.04 of the Revised Code, 390
include cable services as defined in that section. 391

(F) "Writing" means any computer software, document, letter, 392
memorandum, note, paper, plate, data, film, or other thing having 393

in or upon it any written, typewritten, or printed matter, and any 394
token, stamp, seal, credit card, badge, trademark, label, or other 395
symbol of value, right, privilege, license, or identification. 396

(G) "Forge" means to fabricate or create, in whole or in part 397
and by any means, any spurious writing, or to make, execute, 398
alter, complete, reproduce, or otherwise purport to authenticate 399
any writing, when the writing in fact is not authenticated by that 400
conduct. 401

(H) "Utter" means to issue, publish, transfer, use, put or 402
send into circulation, deliver, or display. 403

(I) "Coin machine" means any mechanical or electronic device 404
designed to do both of the following: 405

(1) Receive a coin, bill, or token made for that purpose; 406

(2) In return for the insertion or deposit of a coin, bill, 407
or token, automatically dispense property, provide a service, or 408
grant a license. 409

(J) "Slug" means an object that, by virtue of its size, 410
shape, composition, or other quality, is capable of being inserted 411
or deposited in a coin machine as an improper substitute for a 412
genuine coin, bill, or token made for that purpose. 413

(K) "Theft offense" means any of the following: 414

(1) A violation of section 2911.01, 2911.02, 2911.11, 415
2911.12, 2911.13, 2911.31, 2911.32, 2913.02, 2913.03, 2913.04, 416
2913.041, 2913.05, 2913.06, 2913.11, 2913.21, 2913.31, 2913.32, 417
2913.33, 2913.34, 2913.40, 2913.42, 2913.43, 2913.44, 2913.45, 418
2913.47, former section 2913.47 or 2913.48, or section 2913.51, 419
2915.05, or 2921.41 of the Revised Code; 420

(2) A violation of an existing or former municipal ordinance 421
or law of this or any other state, or of the United States, 422
substantially equivalent to any section listed in division (K)(1) 423

of this section or a violation of section 2913.41, 2913.81, or 424
2915.06 of the Revised Code as it existed prior to July 1, 1996; 425

(3) An offense under an existing or former municipal 426
ordinance or law of this or any other state, or of the United 427
States, involving robbery, burglary, breaking and entering, theft, 428
embezzlement, wrongful conversion, forgery, counterfeiting, 429
deceit, or fraud; 430

(4) A conspiracy or attempt to commit, or complicity in 431
committing, any offense under division (K)(1), (2), or (3) of this 432
section. 433

(L) "Computer services" includes, but is not limited to, the 434
use of a computer system, computer network, computer program, data 435
that is prepared for computer use, or data that is contained 436
within a computer system or computer network. 437

(M) "Computer" means an electronic device that performs 438
logical, arithmetic, and memory functions by the manipulation of 439
electronic or magnetic impulses. "Computer" includes, but is not 440
limited to, all input, output, processing, storage, computer 441
program, or communication facilities that are connected, or 442
related, in a computer system or network to an electronic device 443
of that nature. 444

(N) "Computer system" means a computer and related devices, 445
whether connected or unconnected, including, but not limited to, 446
data input, output, and storage devices, data communications 447
links, and computer programs and data that make the system capable 448
of performing specified special purpose data processing tasks. 449

(O) "Computer network" means a set of related and remotely 450
connected computers and communication facilities that includes 451
more than one computer system that has the capability to transmit 452
among the connected computers and communication facilities through 453
the use of computer facilities. 454

(P) "Computer program" means an ordered set of data 455
representing coded instructions or statements that, when executed 456
by a computer, cause the computer to process data. 457

(Q) "Computer software" means computer programs, procedures, 458
and other documentation associated with the operation of a 459
computer system. 460

(R) "Data" means a representation of information, knowledge, 461
facts, concepts, or instructions that are being or have been 462
prepared in a formalized manner and that are intended for use in a 463
computer, computer system, or computer network. For purposes of 464
section 2913.47 of the Revised Code, "data" has the additional 465
meaning set forth in division (A) of that section. 466

(S) "Cable television service" means any services provided by 467
or through the facilities of any cable television system or other 468
similar closed circuit coaxial cable communications system, or any 469
microwave or similar transmission service used in connection with 470
any cable television system or other similar closed circuit 471
coaxial cable communications system. 472

(T) "Gain access" means to approach, instruct, communicate 473
with, store data in, retrieve data from, or otherwise make use of 474
any resources of a computer, computer system, or computer network, 475
or any cable service or cable system both as defined in section 476
2913.04 of the Revised Code. 477

(U) "Credit card" includes, but is not limited to, a card, 478
code, device, or other means of access to a customer's account for 479
the purpose of obtaining money, property, labor, or services on 480
credit, or for initiating an electronic fund transfer at a 481
point-of-sale terminal, an automated teller machine, or a cash 482
dispensing machine. It also includes a county procurement card 483
issued under section 301.29 of the Revised Code. 484

(V) "Electronic fund transfer" has the same meaning as in 92 485

Stat. 3728, 15 U.S.C.A. 1693a, as amended. 486

(W) "Rented property" means personal property in which the 487
right of possession and use of the property is for a short and 488
possibly indeterminate term in return for consideration; the 489
rentee generally controls the duration of possession of the 490
property, within any applicable minimum or maximum term; and the 491
amount of consideration generally is determined by the duration of 492
possession of the property. 493

(X) "Telecommunication" means the origination, emission, 494
dissemination, transmission, or reception of data, images, 495
signals, sounds, or other intelligence or equivalence of 496
intelligence of any nature over any communications system by any 497
method, including, but not limited to, a fiber optic, electronic, 498
magnetic, optical, digital, or analog method. 499

(Y) "Telecommunications device" means any instrument, 500
equipment, machine, or other device that facilitates 501
telecommunication, including, but not limited to, a computer, 502
computer network, computer chip, computer circuit, scanner, 503
telephone, cellular telephone, pager, personal communications 504
device, transponder, receiver, radio, modem, or device that 505
enables the use of a modem. 506

(Z) "Telecommunications service" means the providing, 507
allowing, facilitating, or generating of any form of 508
telecommunication through the use of a telecommunications device 509
over a telecommunications system. 510

(AA) "Counterfeit telecommunications device" means a 511
telecommunications device that, alone or with another 512
telecommunications device, has been altered, constructed, 513
manufactured, or programmed to acquire, intercept, receive, or 514
otherwise facilitate the use of a telecommunications service or 515
information service without the authority or consent of the 516

provider of the telecommunications service or information service. 517
"Counterfeit telecommunications device" includes, but is not 518
limited to, a clone telephone, clone microchip, tumbler telephone, 519
or tumbler microchip; a wireless scanning device capable of 520
acquiring, intercepting, receiving, or otherwise facilitating the 521
use of telecommunications service or information service without 522
immediate detection; or a device, equipment, hardware, or software 523
designed for, or capable of, altering or changing the electronic 524
serial number in a wireless telephone. 525

(BB)(1) "Information service" means, subject to division 526
(BB)(2) of this section, the offering of a capability for 527
generating, acquiring, storing, transforming, processing, 528
retrieving, utilizing, or making available information via 529
telecommunications, including, but not limited to, electronic 530
publishing. 531

(2) "Information service" does not include any use of a 532
capability of a type described in division (BB)(1) of this section 533
for the management, control, or operation of a telecommunications 534
system or the management of a telecommunications service. 535

(CC) "Elderly person" means a person who is sixty-five years 536
of age or older. 537

(DD) "Disabled adult" means a person who is eighteen years of 538
age or older and has some impairment of body or mind that makes 539
the person unfit to work at any substantially remunerative 540
employment that the person otherwise would be able to perform and 541
that will, with reasonable probability, continue for a period of 542
at least twelve months without any present indication of recovery 543
from the impairment, or who is eighteen years of age or older and 544
has been certified as permanently and totally disabled by an 545
agency of this state or the United States that has the function of 546
so classifying persons. 547

(EE) "Firearm" and "dangerous ordnance" have the same 548
meanings as in section 2923.11 of the Revised Code. 549

(FF) "Motor vehicle" has the same meaning as in section 550
4501.01 of the Revised Code. 551

(GG) "Dangerous drug" has the same meaning as in section 552
4729.01 of the Revised Code. 553

(HH) "Drug abuse offense" has the same meaning as in section 554
2925.01 of the Revised Code. 555

Sec. 5705.41. No subdivision or taxing unit shall: 556

(A) Make any appropriation of money except as provided in 557
Chapter 5705. of the Revised Code; provided, that the 558
authorization of a bond issue shall be deemed to be an 559
appropriation of the proceeds of the bond issue for the purpose 560
for which such bonds were issued, but no expenditure shall be made 561
from any bond fund until first authorized by the taxing authority; 562

(B) Make any expenditure of money unless it has been 563
appropriated as provided in such chapter; 564

(C) Make any expenditure of money except by a proper warrant 565
drawn against an appropriate fund; 566

(D)(1) Except as otherwise provided in division (D)(2) of 567
this section and section 5705.44 of the Revised Code, make any 568
contract or give any order involving the expenditure of money 569
unless there is attached thereto a certificate of the fiscal 570
officer of the subdivision that the amount required to meet the 571
obligation or, in the case of a continuing contract to be 572
performed in whole or in part in an ensuing fiscal year, the 573
amount required to meet the obligation in the fiscal year in which 574
the contract is made, has been lawfully appropriated for such 575
purpose and is in the treasury or in process of collection to the 576
credit of an appropriate fund free from any previous encumbrances. 577

This certificate need be signed only by the subdivision's fiscal 578
officer. Every such contract made without such a certificate shall 579
be void, and no warrant shall be issued in payment of any amount 580
due thereon. If no certificate is furnished as required, upon 581
receipt by the taxing authority of the subdivision or taxing unit 582
of a certificate of the fiscal officer stating that there was at 583
the time of the making of such contract or order and at the time 584
of the execution of such certificate a sufficient sum appropriated 585
for the purpose of such contract and in the treasury or in process 586
of collection to the credit of an appropriate fund free from any 587
previous encumbrances, such taxing authority may authorize the 588
drawing of a warrant in payment of amounts due upon such contract, 589
but such resolution or ordinance shall be passed within thirty 590
days after the taxing authority receives such certificate; 591
provided that, if the amount involved is less than one hundred 592
dollars in the case of counties or three thousand dollars in the 593
case of all other subdivisions or taxing units, the fiscal officer 594
may authorize it to be paid without such affirmation of the taxing 595
authority of the subdivision or taxing unit, if such expenditure 596
is otherwise valid. 597

(2) Annually, the board of county commissioners may adopt a 598
resolution exempting ~~for the current fiscal year~~ county purchases 599
of ~~seven hundred fifty~~ one thousand dollars or less from the 600
requirement of division (D)(1) of this section that a certificate 601
be attached to any contract or order involving the expenditure of 602
money. The resolution shall state the dollar amount that is 603
exempted from the certificate requirement and whether the 604
exemption applies to all purchases, to one or more specific 605
classes of purchases, or to the purchase of one or more specific 606
items. Prior to the adoption of the resolution, the board shall 607
give written notice to the county auditor that it intends to adopt 608
the resolution. The notice shall state the dollar amount that is 609
proposed to be exempted and whether the exemption would apply to 610

all purchases, to one or more specific classes of purchases, or to 611
the purchase of one or more specific items. The county auditor may 612
review and comment on the proposal, and shall send any comments to 613
the board within fifteen days after receiving the notice. The 614
board shall wait at least fifteen days after giving the notice to 615
the auditor before adopting the resolution. A person authorized to 616
make a county purchase in a county that has adopted such a 617
resolution shall prepare and file with the county auditor, within 618
three business days after incurring an obligation not requiring a 619
certificate, or within any other period of time the board of 620
county commissioners specifies in the resolution a written or 621
electric document specifying the purpose and amount of the 622
expenditure, the date of the purchase, the name of the vendor, the 623
specific appropriation line items to which the expenditures are to 624
be made, and ~~such~~ any additional information ~~as~~ the auditor of 625
state may prescribe. 626

(3) Upon certification by the auditor or other chief fiscal 627
officer that a certain sum of money, not in excess of five 628
thousand dollars, has been lawfully appropriated, authorized, or 629
directed for a certain purpose and is in the treasury or in the 630
process of collection to the credit of a specific line-item 631
appropriation account in a certain fund free from previous and 632
then outstanding obligations or certifications, then for such 633
purpose and from such line-item appropriation account in such 634
fund, over a period not exceeding three months and not extending 635
beyond the end of the fiscal year, expenditures may be made, 636
orders for payment issued, and contracts or obligations calling 637
for or requiring the payment of money made and assumed; provided, 638
that the aggregate sum of money included in and called for by such 639
expenditures, orders, contracts, and obligations shall not exceed 640
the sum so certified. Such a certification need be signed only by 641
the fiscal officer of the subdivision or the taxing district and 642
may, but need not, be limited to a specific vendor. An itemized 643

statement of obligations incurred and expenditures made under such 644
certificate shall be rendered to the auditor or other chief fiscal 645
officer before another such certificate may be issued, and not 646
more than one such certificate shall be outstanding at a time. 647

In addition to providing the certification for expenditures 648
of five thousand dollars or less as provided in this division, a 649
subdivision also may make expenditures, issue orders for payment, 650
and make contracts or obligations calling for or requiring the 651
payment of money made and assumed for specified permitted purposes 652
from a specific line-item appropriation account in a specified 653
fund for a sum of money upon the certification by the fiscal 654
officer of the subdivision that this sum of money has been 655
lawfully appropriated, authorized, or directed for a permitted 656
purpose and is in the treasury or in the process of collection to 657
the credit of the specific line-item appropriation account in the 658
specified fund free from previous and then-outstanding obligations 659
or certifications; provided that the aggregate sum of money 660
included in and called for by the expenditures, orders, and 661
obligations shall not exceed the certified sum. The purposes for 662
which a subdivision may lawfully appropriate, authorize, or issue 663
such a certificate are the services of an accountant, architect, 664
attorney at law, physician, professional engineer, construction 665
project manager, consultant, surveyor, or appraiser by or on 666
behalf of the subdivision or contracting authority; fuel oil, 667
gasoline, food items, roadway materials, and utilities; and any 668
purchases exempt from competitive bidding under section 125.04 of 669
the Revised Code and any other specific expenditure that is a 670
recurring and reasonably predictable operating expense. Such a 671
certification shall not extend beyond the end of the fiscal year 672
or, in the case of a board of county commissioners that has 673
established a quarterly spending plan under section 5705.392 of 674
the Revised Code, beyond the quarter to which the plan applies. 675
Such a certificate shall be signed by the fiscal officer and may, 676

but need not, be limited to a specific vendor. An itemized 677
statement of obligations incurred and expenditures made under such 678
a certificate shall be rendered to the fiscal officer for each 679
certificate issued. More than one such certificate may be 680
outstanding at any time. 681

In any case in which a contract is entered into upon a per 682
unit basis, the head of the department, board, or commission for 683
the benefit of which the contract is made shall make an estimate 684
of the total amount to become due upon such contract, which 685
estimate shall be certified in writing to the fiscal officer of 686
the subdivision. Such a contract may be entered into if the 687
appropriation covers such estimate, or so much thereof as may be 688
due during the current year. In such a case the certificate of the 689
fiscal officer based upon the estimate shall be a sufficient 690
compliance with the law requiring a certificate. 691

Any certificate of the fiscal officer attached to a contract 692
shall be binding upon the political subdivision as to the facts 693
set forth therein. Upon request of any person receiving an order 694
or entering into a contract with any political subdivision, the 695
certificate of the fiscal officer shall be attached to such order 696
or contract. "Contract" as used in this section excludes current 697
payrolls of regular employees and officers. 698

(E) Taxes and other revenue in process of collection, or the 699
proceeds to be derived from authorized bonds, notes, or 700
certificates of indebtedness sold and in process of delivery, 701
shall for the purpose of this section be deemed in the treasury or 702
in process of collection and in the appropriate fund. This section 703
applies neither to the investment of sinking funds by the trustees 704
of such funds, nor to investments made under sections 731.56 to 705
731.59 of the Revised Code. 706

No district authority shall, in transacting its own affairs, 707
do any of the things prohibited to a subdivision by this section, 708

but the appropriation referred to shall become the appropriation 709
by the district authority, and the fiscal officer referred to 710
shall mean the fiscal officer of the district authority. 711

Section 2. That existing sections 301.27, 2913.01, and 712
5705.41 of the Revised Code are hereby repealed. 713