

**As Passed by the Senate**

**125th General Assembly  
Regular Session  
2003-2004**

**Sub. S. B. No. 82**

**Senators Amstutz, Randy Gardner, Jacobson, Mumper, Stivers, Harris,  
Spada, DiDonato, Schuler, Hagan, Robert Gardner, Schuring, Brady, Carnes,  
Herington, White**

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**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 2  
authorize boards of county commissioners to 3  
approve the use of procurement cards for certain 4  
work-related purchases, to make changes pertaining 5  
to the exemption of county expenditures from the 6  
certification of available funds, and to make 7  
changes to 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 late charges or finance charges shall be allowed as an  
allowable expense unless authorized by the board of county  
commissioners.

(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 48  
whether the card is to be issued only in the name of the office of 49  
the appointing authority ~~itself~~ or whether the issued card also 50  
shall ~~also~~ include the name of a specified officer or employee. 51

(D) The debt incurred as a result of the use of a credit card 52  
pursuant to this section shall be paid from moneys appropriated to 53  
specific appropriation line items of the appointing authority for 54  
work-related expenses listed in division (B)(1) of this section. 55

(E)(1) Except as otherwise provided in division (E)(2) of 56  
this section, every officer or employee authorized to use a credit 57  
card held by the board or appointing authority shall submit to the 58  
board by the first day of each month an estimate of the officer's 59  
or employee's work-related expenses listed in division (B)(1) of 60  
this section for that month along with the specific appropriation 61  
line items from which those expenditures are to be made, unless 62  
the board authorizes, by resolution, the officer or employee to 63  
submit to the board such an estimate for a period longer than one 64  
month. The board may revise the estimate and determine the amount 65  
it approves, if any, not to exceed the estimated amount. The board 66  
shall certify the amount of its determination to the county 67  
auditor along with the ~~necessary information for the auditor to~~ 68  
~~determine the appropriate~~ specific appropriation line item items 69  
from which ~~such~~ the expenditures are to be made. After receiving 70  
certification from the county auditor that the determined sum of 71  
money is in the treasury or in the process of collection to the 72  
credit of the ~~appropriate~~ specific appropriation line item items 73  
for which the credit card is approved for use, and is free from 74  
previous and then-outstanding obligations or certifications, the 75  
board shall authorize the officer or employee to incur debt for 76  
~~such~~ the expenses against the county's credit up to the authorized 77  
amount. 78

(2) In lieu of following the procedure set forth in division 79

(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 specific credit card, for each of the permitted uses listed in division (B) of this section, but only to the extent the moneys in ~~such appropriations~~ those specific appropriation line items are not otherwise ~~encumber~~ encumbered.

(F)(1) Any time a county credit card approved for use for an authorized amount under division (E)(1) of this section is used for more than that authorized amount, the appointing authority may request the board of county commissioners to authorize after the fact the expenditure of any amount charged beyond the originally authorized amount 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 113  
item for which the credit card was used, and is free from previous 114  
and then-outstanding obligations or certifications. If the card is 115  
used for more than the amount originally authorized and if for any 116  
reason that amount is not authorized after the fact, ~~then~~ the 117  
county treasury shall be reimbursed for any amount spent beyond 118  
the originally authorized amount in the following manner: 119

(a) If the card is issued in the name of a specific officer 120  
or employee, ~~then~~ that officer or employee is liable in person and 121  
upon any official bond the officer or employee has given to the 122  
county to reimburse the county treasury for the amount charged to 123  
the county beyond the originally authorized amount. 124

(b) If the card ~~was~~ is issued to the office of the appointing 125  
authority, ~~then~~ the appointing authority is liable in person and 126  
upon any official bond the appointing authority has given to the 127  
county for the amount charged to the county beyond the originally 128  
authorized amount. 129

(2) Any time a county credit card authorized for use under 130  
division (E)(2) of this section is used for more than the amount 131  
appropriated under that division, ~~the appointing authority may~~ 132  
~~request the board of county commissioners to issue a supplemental~~ 133  
~~appropriation or make a transfer to the proper line item account~~ 134  
~~as permitted in section 5705.40 of the Revised Code, to cover the~~ 135  
~~amount charged beyond the originally appropriated amount. If the~~ 136  
~~card is used for more than the amount originally appropriated and~~ 137  
~~if for any reason that amount is not appropriated or transferred~~ 138  
~~as permitted by this section, then~~ the county treasury shall be 139  
reimbursed for any amount spent beyond the originally appropriated 140  
amount in the following manner: 141

(a) If the card is issued in the name of a specific officer 142  
or employee, ~~then~~ that officer or employee is liable in person and 143  
upon any official bond the officer or employee has given to the 144

county for reimbursing the county treasury for any amount charged 145  
on the card beyond the originally appropriated amount. 146

(b) If the card is issued in the name of the office of the 147  
appointing authority, ~~then~~ the appointing authority is liable in 148  
person and upon any official bond the appointing authority has 149  
given to the county for reimbursement for any amount charged on 150  
the card beyond the originally appropriated amount. 151

(3) Whenever any officer or employee who is authorized to use 152  
a credit card held by the board or the office of any other county 153  
appointing authority suspects the loss, theft, or possibility of 154  
unauthorized use of the ~~county credit card the officer or employee~~ 155  
~~is authorized to use~~, the officer or employee shall ~~so~~ notify the 156  
county auditor and either the officer's or employee's appointing 157  
authority or the board immediately and in writing. 158

(4) If the county auditor determines there has been a credit 159  
card expenditure beyond the appropriated or authorized amount as 160  
provided in division (E) of this section, the auditor immediately 161  
shall notify the board of county commissioners ~~of this fact~~. When 162  
the board ~~of county commissioners~~ determines, on its own or after 163  
notification from the county auditor, that the county treasury 164  
should be reimbursed for credit card expenditures beyond the 165  
appropriated or authorized amount as provided in divisions (F)(1) 166  
and (2) of this section, it shall give written notice to the 167  
county auditor and to the officer or employee or appointing 168  
authority liable to the treasury as provided in those divisions 169  
~~(F)(1) and (2) of this section~~. If, within thirty days after 170  
issuance of ~~this~~ the written notice, the county treasury is not 171  
reimbursed for the amount shown on the written notice, the 172  
prosecuting attorney of the county shall recover that amount from 173  
the officer or employee or appointing authority who is liable 174  
under this section by civil action in any court of appropriate 175  
jurisdiction. 176

(G) Use of a county credit card for any use other than those 177  
permitted under division (B)(1) of this section is a violation of 178  
~~law for the purposes of~~ section 2913.21 of the Revised Code. 179

Sec. 301.29. (A) As used in this section: 180

(1) "Officer" includes an individual who also is an 181  
appointing authority. 182

(2) "Procurement card" means a financial transaction device 183  
as defined in section 301.28 of the Revised Code and as authorized 184  
under this section, but excludes any credit card authorized under 185  
section 301.27 of the Revised Code. 186

(B) A procurement card held by a board of county 187  
commissioners or the office of any other county appointing 188  
authority shall be used only to pay work-related expenses. No late 189  
charges or finance charges shall be allowed as an allowable 190  
expense unless authorized by the board of county commissioners. 191

(C)(1) In any county that chooses to use procurement cards, 192  
the board of county commissioners shall, by resolution, adopt a 193  
policy with the advice of the county auditor, for the county's use 194  
of those cards. The resolution shall include provisions that limit 195  
the use of a procurement card to payment for one or more specific 196  
work-related or specific classes of work-related expenses, and 197  
limit procurement card transactions to a specific number of 198  
transactions per day, month, quarter, or other specified period as 199  
authorized in division (F)(2) of this section, by supplier or 200  
work-related expense. In addition, the resolution shall limit a 201  
procurement card to daily and monthly spending limits. 202

The resolution also shall contain a list of administrative 203  
controls that the board determines, after consulting with the 204  
county auditor, will be sufficient for use of a procurement card. 205  
Those administrative controls shall include at a minimum the 206

<u>following:</u>	207
<u>(a) An aggregate amount that may be incurred through use of each card within a day, week, or month;</u>	208 209
<u>(b) Classes of permissible goods and services that may be purchased with a procurement card;</u>	210 211
<u>(c) In case a procurement card is misused, a procedure for revocation of the card.</u>	212 213
<u>(2) The county auditor shall develop internal accounting controls in consultation with the auditor of state for the implementation of this section.</u>	214 215 216
<u>(3) 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.</u>	217 218 219 220 221 222 223 224 225
<u>The board also may post the advertisement by electronic means, including posting the advertisement on the county's internet site on the world wide web. If the advertisement is posted on the county web site, the board may eliminate the second newspaper publication otherwise required by this division if the first notice published in a newspaper of general circulation meets all of the following:</u>	226 227 228 229 230 231 232
<u>(a) It is published at least two weeks before the date required for the receipt of the proposals.</u>	233 234
<u>(b) It includes a statement that the notice is posted on the county's internet site on the world wide web.</u>	235 236

(c) It includes the county's internet address on the world wide web. 237  
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(d) It provides instruction for accessing the advertisement on the county web site. 239  
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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 consistent with divisions (C)(1) and (2) of this section for the use of each procurement card. 241  
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(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 or whether the issued card also shall include the name of a specified officer or employee. 247  
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(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. 254  
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(F)(1) Except as otherwise provided in division (F)(2) of this section, every officer or employee authorized to use a procurement card held by the board or appointing authority shall submit to the board by the first day of each month an estimate of the officer's or employee's work-related expenses for that month, 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 257  
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appropriation line items from which the expenditures are to be 268  
made. After receiving certification pursuant to division (D) of 269  
section 5705.41 of the Revised Code that the specific 270  
appropriation line item for which the procurement card is approved 271  
for use is free from previous and then-outstanding obligations or 272  
certifications, the board shall authorize the officer or employee 273  
to incur debt for the expenses against the county's credit up to 274  
the authorized amount. 275

(2) In lieu of following the procedure set forth in division 276  
(F)(1) of this section, a board of county commissioners may adopt 277  
a resolution authorizing an officer or employee of an appointing 278  
authority to use a county procurement card to pay for specific 279  
classes of work-related expenses, or to use a specific procurement 280  
card for any work-related expenses, without submitting an estimate 281  
of those expenses to the board as required by division (F)(1) of 282  
this section. Prior to adopting the resolution, the board shall 283  
notify the county auditor. The resolution shall specify whether 284  
the officer's or employee's exemption extends to the use of a 285  
specific procurement card, which card shall be identified by its 286  
number, or to one or more specific work-related uses. Before any 287  
procurement card issued for specific uses may be used to make 288  
purchases for uses other than those specific uses listed in the 289  
resolution, the procedures outlined in division (F)(1) of this 290  
section must be followed or the use shall be considered an 291  
unauthorized use. Use of any procurement card under division 292  
(F)(2) of this section shall be limited to the amount appropriated 293  
and encumbered in a specific appropriation line item for the 294  
permitted use or uses designated in the authorizing resolution, 295  
or, in the case of a resolution that authorizes use of a specific 296  
procurement card, for any work-related expense, but only to the 297  
extent the moneys in those specific appropriation line items are 298  
not otherwise encumbered. 299

(3) A procurement card shall not be used in any manner that circumvents the competitive bidding requirements of section 307.86 of the Revised Code. 300  
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(G)(1) Any time a county procurement card approved for use for an authorized amount under division (F)(1) of this section is used for more than that authorized amount, the appointing authority may request the board of county commissioners to authorize after the fact the expenditure of any amount charged beyond the originally authorized amount 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 procurement card was used, and is free from previous 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, the county treasury shall be reimbursed for any amount spent beyond the originally authorized amount in the following manner: 303  
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(a) If the card is issued in the name of a specific officer or employee, the 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. 318  
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(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. 323  
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(2) Any time a county procurement card authorized for use under division (F)(2) of this section is used for more than the amount appropriated under that division, the county treasury shall 328  
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be reimbursed for any amount spent beyond the originally 331  
appropriated amount in the following manner: 332

(a) If the card is issued in the name of a specific officer 333  
or employee, the officer or employee is liable in person and upon 334  
any official bond the officer or employee has given to the county 335  
for reimbursing the county treasury for any amount charged on the 336  
card beyond the originally appropriated amount. 337

(b) If the card is issued in the name of the office of the 338  
appointing authority, the appointing authority is liable in person 339  
and upon any official bond the appointing authority has given to 340  
the county for reimbursement for any amount charged on the card 341  
beyond the originally appropriated amount. 342

(3) Whenever any officer or employee who is authorized to use 343  
a procurement card held by the board or the office of any other 344  
county appointing authority suspects the loss, theft, or 345  
possibility of unauthorized or unlawful use of the card, the 346  
officer or employee shall notify the county auditor and the 347  
officer's or employee's appointing authority or the board 348  
immediately and in writing. 349

(4) If the county auditor determines there has been a 350  
procurement card expenditure beyond the appropriated or authorized 351  
amount as provided in division (F) of this section, or for an 352  
unlawful purpose, the auditor immediately shall notify the board 353  
of county commissioners. When the board determines, on its own or 354  
after notification from the county auditor, that the county 355  
treasury should be reimbursed for procurement card expenditures 356  
beyond the appropriated or authorized amount as provided in 357  
divisions (G)(1) and (2) of this section, it shall give written 358  
notice to the county auditor and to the officer or employee or 359  
appointing authority liable to the treasury as provided in those 360  
divisions. If, within thirty days after issuance of this written 361

notice, the county treasury is not reimbursed for the amount shown 362  
on the written notice, the prosecuting attorney of the county 363  
shall recover that amount from the officer or employee or 364  
appointing authority who is liable under this section by civil 365  
action in any court of appropriate jurisdiction. 366

(H) Use of a county procurement card for any use other than 367  
those permitted under division (B) of this section is a violation 368  
of law for the purposes of section 2913.21 of the Revised Code. 369

**Sec. 2913.01.** As used in this chapter, unless the context 370  
requires that a term be given a different meaning: 371

(A) "Deception" means knowingly deceiving another or causing 372  
another to be deceived by any false or misleading representation, 373  
by withholding information, by preventing another from acquiring 374  
information, or by any other conduct, act, or omission that 375  
creates, confirms, or perpetuates a false impression in another, 376  
including a false impression as to law, value, state of mind, or 377  
other objective or subjective fact. 378

(B) "Defraud" means to knowingly obtain, by deception, some 379  
benefit for oneself or another, or to knowingly cause, by 380  
deception, some detriment to another. 381

(C) "Deprive" means to do any of the following: 382

(1) Withhold property of another permanently, or for a period 383  
that appropriates a substantial portion of its value or use, or 384  
with purpose to restore it only upon payment of a reward or other 385  
consideration; 386

(2) Dispose of property so as to make it unlikely that the 387  
owner will recover it; 388

(3) Accept, use, or appropriate money, property, or services, 389  
with purpose not to give proper consideration in return for the 390  
money, property, or services, and without reasonable justification 391

or excuse for not giving proper consideration.	392
(D) "Owner" means, unless the context requires a different meaning, any person, other than the actor, who is the owner of, who has possession or control of, or who has any license or interest in property or services, even though the ownership, possession, control, license, or interest is unlawful.	393 394 395 396 397
(E) "Services" include labor, personal services, professional services, public utility services, common carrier services, and food, drink, transportation, entertainment, and cable television services and, for purposes of section 2913.04 of the Revised Code, include cable services as defined in that section.	398 399 400 401 402
(F) "Writing" means any computer software, document, letter, memorandum, note, paper, plate, data, film, or other thing having in or upon it any written, typewritten, or printed matter, and any token, stamp, seal, credit card, badge, trademark, label, or other symbol of value, right, privilege, license, or identification.	403 404 405 406 407
(G) "Forge" means to fabricate or create, in whole or in part and by any means, any spurious writing, or to make, execute, alter, complete, reproduce, or otherwise purport to authenticate any writing, when the writing in fact is not authenticated by that conduct.	408 409 410 411 412
(H) "Utter" means to issue, publish, transfer, use, put or send into circulation, deliver, or display.	413 414
(I) "Coin machine" means any mechanical or electronic device designed to do both of the following:	415 416
(1) Receive a coin, bill, or token made for that purpose;	417
(2) In return for the insertion or deposit of a coin, bill, or token, automatically dispense property, provide a service, or grant a license.	418 419 420
(J) "Slug" means an object that, by virtue of its size,	421

shape, composition, or other quality, is capable of being inserted 422  
or deposited in a coin machine as an improper substitute for a 423  
genuine coin, bill, or token made for that purpose. 424

(K) "Theft offense" means any of the following: 425

(1) A violation of section 2911.01, 2911.02, 2911.11, 426  
2911.12, 2911.13, 2911.31, 2911.32, 2913.02, 2913.03, 2913.04, 427  
2913.041, 2913.05, 2913.06, 2913.11, 2913.21, 2913.31, 2913.32, 428  
2913.33, 2913.34, 2913.40, 2913.42, 2913.43, 2913.44, 2913.45, 429  
2913.47, former section 2913.47 or 2913.48, or section 2913.51, 430  
2915.05, or 2921.41 of the Revised Code; 431

(2) A violation of an existing or former municipal ordinance 432  
or law of this or any other state, or of the United States, 433  
substantially equivalent to any section listed in division (K)(1) 434  
of this section or a violation of section 2913.41, 2913.81, or 435  
2915.06 of the Revised Code as it existed prior to July 1, 1996; 436

(3) An offense under an existing or former municipal 437  
ordinance or law of this or any other state, or of the United 438  
States, involving robbery, burglary, breaking and entering, theft, 439  
embezzlement, wrongful conversion, forgery, counterfeiting, 440  
deceit, or fraud; 441

(4) A conspiracy or attempt to commit, or complicity in 442  
committing, any offense under division (K)(1), (2), or (3) of this 443  
section. 444

(L) "Computer services" includes, but is not limited to, the 445  
use of a computer system, computer network, computer program, data 446  
that is prepared for computer use, or data that is contained 447  
within a computer system or computer network. 448

(M) "Computer" means an electronic device that performs 449  
logical, arithmetic, and memory functions by the manipulation of 450  
electronic or magnetic impulses. "Computer" includes, but is not 451  
limited to, all input, output, processing, storage, computer 452

program, or communication facilities that are connected, or 453  
related, in a computer system or network to an electronic device 454  
of that nature. 455

(N) "Computer system" means a computer and related devices, 456  
whether connected or unconnected, including, but not limited to, 457  
data input, output, and storage devices, data communications 458  
links, and computer programs and data that make the system capable 459  
of performing specified special purpose data processing tasks. 460

(O) "Computer network" means a set of related and remotely 461  
connected computers and communication facilities that includes 462  
more than one computer system that has the capability to transmit 463  
among the connected computers and communication facilities through 464  
the use of computer facilities. 465

(P) "Computer program" means an ordered set of data 466  
representing coded instructions or statements that, when executed 467  
by a computer, cause the computer to process data. 468

(Q) "Computer software" means computer programs, procedures, 469  
and other documentation associated with the operation of a 470  
computer system. 471

(R) "Data" means a representation of information, knowledge, 472  
facts, concepts, or instructions that are being or have been 473  
prepared in a formalized manner and that are intended for use in a 474  
computer, computer system, or computer network. For purposes of 475  
section 2913.47 of the Revised Code, "data" has the additional 476  
meaning set forth in division (A) of that section. 477

(S) "Cable television service" means any services provided by 478  
or through the facilities of any cable television system or other 479  
similar closed circuit coaxial cable communications system, or any 480  
microwave or similar transmission service used in connection with 481  
any cable television system or other similar closed circuit 482  
coaxial cable communications system. 483

(T) "Gain access" means to approach, instruct, communicate 484  
with, store data in, retrieve data from, or otherwise make use of 485  
any resources of a computer, computer system, or computer network, 486  
or any cable service or cable system both as defined in section 487  
2913.04 of the Revised Code. 488

(U) "Credit card" includes, but is not limited to, a card, 489  
code, device, or other means of access to a customer's account for 490  
the purpose of obtaining money, property, labor, or services on 491  
credit, or for initiating an electronic fund transfer at a 492  
point-of-sale terminal, an automated teller machine, or a cash 493  
dispensing machine. It also includes a county procurement card 494  
issued under section 301.29 of the Revised Code. 495

(V) "Electronic fund transfer" has the same meaning as in 92 496  
Stat. 3728, 15 U.S.C.A. 1693a, as amended. 497

(W) "Rented property" means personal property in which the 498  
right of possession and use of the property is for a short and 499  
possibly indeterminate term in return for consideration; the 500  
rentee generally controls the duration of possession of the 501  
property, within any applicable minimum or maximum term; and the 502  
amount of consideration generally is determined by the duration of 503  
possession of the property. 504

(X) "Telecommunication" means the origination, emission, 505  
dissemination, transmission, or reception of data, images, 506  
signals, sounds, or other intelligence or equivalence of 507  
intelligence of any nature over any communications system by any 508  
method, including, but not limited to, a fiber optic, electronic, 509  
magnetic, optical, digital, or analog method. 510

(Y) "Telecommunications device" means any instrument, 511  
equipment, machine, or other device that facilitates 512  
telecommunication, including, but not limited to, a computer, 513  
computer network, computer chip, computer circuit, scanner, 514

telephone, cellular telephone, pager, personal communications 515  
device, transponder, receiver, radio, modem, or device that 516  
enables the use of a modem. 517

(Z) "Telecommunications service" means the providing, 518  
allowing, facilitating, or generating of any form of 519  
telecommunication through the use of a telecommunications device 520  
over a telecommunications system. 521

(AA) "Counterfeit telecommunications device" means a 522  
telecommunications device that, alone or with another 523  
telecommunications device, has been altered, constructed, 524  
manufactured, or programmed to acquire, intercept, receive, or 525  
otherwise facilitate the use of a telecommunications service or 526  
information service without the authority or consent of the 527  
provider of the telecommunications service or information service. 528  
"Counterfeit telecommunications device" includes, but is not 529  
limited to, a clone telephone, clone microchip, tumbler telephone, 530  
or tumbler microchip; a wireless scanning device capable of 531  
acquiring, intercepting, receiving, or otherwise facilitating the 532  
use of telecommunications service or information service without 533  
immediate detection; or a device, equipment, hardware, or software 534  
designed for, or capable of, altering or changing the electronic 535  
serial number in a wireless telephone. 536

(BB)(1) "Information service" means, subject to division 537  
(BB)(2) of this section, the offering of a capability for 538  
generating, acquiring, storing, transforming, processing, 539  
retrieving, utilizing, or making available information via 540  
telecommunications, including, but not limited to, electronic 541  
publishing. 542

(2) "Information service" does not include any use of a 543  
capability of a type described in division (BB)(1) of this section 544  
for the management, control, or operation of a telecommunications 545  
system or the management of a telecommunications service. 546

(CC) "Elderly person" means a person who is sixty-five years 547  
of age or older. 548

(DD) "Disabled adult" means a person who is eighteen years of 549  
age or older and has some impairment of body or mind that makes 550  
the person unfit to work at any substantially remunerative 551  
employment that the person otherwise would be able to perform and 552  
that will, with reasonable probability, continue for a period of 553  
at least twelve months without any present indication of recovery 554  
from the impairment, or who is eighteen years of age or older and 555  
has been certified as permanently and totally disabled by an 556  
agency of this state or the United States that has the function of 557  
so classifying persons. 558

(EE) "Firearm" and "dangerous ordnance" have the same 559  
meanings as in section 2923.11 of the Revised Code. 560

(FF) "Motor vehicle" has the same meaning as in section 561  
4501.01 of the Revised Code. 562

(GG) "Dangerous drug" has the same meaning as in section 563  
4729.01 of the Revised Code. 564

(HH) "Drug abuse offense" has the same meaning as in section 565  
2925.01 of the Revised Code. 566

**Sec. 5705.41.** No subdivision or taxing unit shall: 567

(A) Make any appropriation of money except as provided in 568  
Chapter 5705. of the Revised Code; provided, that the 569  
authorization of a bond issue shall be deemed to be an 570  
appropriation of the proceeds of the bond issue for the purpose 571  
for which such bonds were issued, but no expenditure shall be made 572  
from any bond fund until first authorized by the taxing authority; 573

(B) Make any expenditure of money unless it has been 574  
appropriated as provided in such chapter; 575

(C) Make any expenditure of money except by a proper warrant 576  
drawn against an appropriate fund; 577

(D)(1) Except as otherwise provided in division (D)(2) of 578  
this section and section 5705.44 of the Revised Code, make any 579  
contract or give any order involving the expenditure of money 580  
unless there is attached thereto a certificate of the fiscal 581  
officer of the subdivision that the amount required to meet the 582  
obligation or, in the case of a continuing contract to be 583  
performed in whole or in part in an ensuing fiscal year, the 584  
amount required to meet the obligation in the fiscal year in which 585  
the contract is made, has been lawfully appropriated for such 586  
purpose and is in the treasury or in process of collection to the 587  
credit of an appropriate fund free from any previous encumbrances. 588  
This certificate need be signed only by the subdivision's fiscal 589  
officer. Every such contract made without such a certificate shall 590  
be void, and no warrant shall be issued in payment of any amount 591  
due thereon. If no certificate is furnished as required, upon 592  
receipt by the taxing authority of the subdivision or taxing unit 593  
of a certificate of the fiscal officer stating that there was at 594  
the time of the making of such contract or order and at the time 595  
of the execution of such certificate a sufficient sum appropriated 596  
for the purpose of such contract and in the treasury or in process 597  
of collection to the credit of an appropriate fund free from any 598  
previous encumbrances, such taxing authority may authorize the 599  
drawing of a warrant in payment of amounts due upon such contract, 600  
but such resolution or ordinance shall be passed within thirty 601  
days after the taxing authority receives such certificate; 602  
provided that, if the amount involved is less than one hundred 603  
dollars in the case of counties or three thousand dollars in the 604  
case of all other subdivisions or taxing units, the fiscal officer 605  
may authorize it to be paid without such affirmation of the taxing 606  
authority of the subdivision or taxing unit, if such expenditure 607

is otherwise valid. 608

(2) Annually, the board of county commissioners may adopt a 609  
resolution exempting ~~for the current fiscal year~~ county purchases 610  
of ~~seven hundred fifty~~ one thousand dollars or less from the 611  
requirement of division (D)(1) of this section that a certificate 612  
be attached to any contract or order involving the expenditure of 613  
money. The resolution shall state the dollar amount that is 614  
exempted from the certificate requirement and whether the 615  
exemption applies to all purchases, to one or more specific 616  
classes of purchases, or to the purchase of one or more specific 617  
items. Prior to the adoption of the resolution, the board shall 618  
give written notice to the county auditor that it intends to adopt 619  
the resolution. The notice shall state the dollar amount that is 620  
proposed to be exempted and whether the exemption would apply to 621  
all purchases, to one or more specific classes of purchases, or to 622  
the purchase of one or more specific items. The county auditor may 623  
review and comment on the proposal, and shall send any comments to 624  
the board within fifteen days after receiving the notice. The 625  
board shall wait at least fifteen days after giving the notice to 626  
the auditor before adopting the resolution. A person authorized to 627  
make a county purchase in a county that has adopted such a 628  
resolution shall prepare and file with the county auditor, within 629  
three business days after incurring an obligation not requiring a 630  
certificate, or within any other period of time the board of 631  
county commissioners specifies in the resolution, a written or 632  
electronically transferred document specifying the purpose and 633  
amount of the expenditure, the date of the purchase, the name of 634  
the vendor, the specific appropriation line items from which the 635  
expenditures are to be made, and ~~such any~~ additional information 636  
~~as~~ the auditor of state may prescribe. 637

(3) Upon certification by the auditor or other chief fiscal 638  
officer that a certain sum of money, not in excess of five 639

thousand dollars, has been lawfully appropriated, authorized, or 640  
directed for a certain purpose and is in the treasury or in the 641  
process of collection to the credit of a specific line-item 642  
appropriation account in a certain fund free from previous and 643  
then outstanding obligations or certifications, then for such 644  
purpose and from such line-item appropriation account in such 645  
fund, over a period not exceeding three months and not extending 646  
beyond the end of the fiscal year, expenditures may be made, 647  
orders for payment issued, and contracts or obligations calling 648  
for or requiring the payment of money made and assumed; provided, 649  
that the aggregate sum of money included in and called for by such 650  
expenditures, orders, contracts, and obligations shall not exceed 651  
the sum so certified. Such a certification need be signed only by 652  
the fiscal officer of the subdivision or the taxing district and 653  
may, but need not, be limited to a specific vendor. An itemized 654  
statement of obligations incurred and expenditures made under such 655  
certificate shall be rendered to the auditor or other chief fiscal 656  
officer before another such certificate may be issued, and not 657  
more than one such certificate shall be outstanding at a time. 658

In addition to providing the certification for expenditures 659  
of five thousand dollars or less as provided in this division, a 660  
subdivision also may make expenditures, issue orders for payment, 661  
and make contracts or obligations calling for or requiring the 662  
payment of money made and assumed for specified permitted purposes 663  
from a specific line-item appropriation account in a specified 664  
fund for a sum of money upon the certification by the fiscal 665  
officer of the subdivision that this sum of money has been 666  
lawfully appropriated, authorized, or directed for a permitted 667  
purpose and is in the treasury or in the process of collection to 668  
the credit of the specific line-item appropriation account in the 669  
specified fund free from previous and then-outstanding obligations 670  
or certifications; provided that the aggregate sum of money 671  
included in and called for by the expenditures, orders, and 672

obligations shall not exceed the certified sum. The purposes for 673  
which a subdivision may lawfully appropriate, authorize, or issue 674  
such a certificate are the services of an accountant, architect, 675  
attorney at law, physician, professional engineer, construction 676  
project manager, consultant, surveyor, or appraiser by or on 677  
behalf of the subdivision or contracting authority; fuel oil, 678  
gasoline, food items, roadway materials, and utilities; and any 679  
purchases exempt from competitive bidding under section 125.04 of 680  
the Revised Code and any other specific expenditure that is a 681  
recurring and reasonably predictable operating expense. Such a 682  
certification shall not extend beyond the end of the fiscal year 683  
or, in the case of a board of county commissioners that has 684  
established a quarterly spending plan under section 5705.392 of 685  
the Revised Code, beyond the quarter to which the plan applies. 686  
Such a certificate shall be signed by the fiscal officer and may, 687  
but need not, be limited to a specific vendor. An itemized 688  
statement of obligations incurred and expenditures made under such 689  
a certificate shall be rendered to the fiscal officer for each 690  
certificate issued. More than one such certificate may be 691  
outstanding at any time. 692

In any case in which a contract is entered into upon a per 693  
unit basis, the head of the department, board, or commission for 694  
the benefit of which the contract is made shall make an estimate 695  
of the total amount to become due upon such contract, which 696  
estimate shall be certified in writing to the fiscal officer of 697  
the subdivision. Such a contract may be entered into if the 698  
appropriation covers such estimate, or so much thereof as may be 699  
due during the current year. In such a case the certificate of the 700  
fiscal officer based upon the estimate shall be a sufficient 701  
compliance with the law requiring a certificate. 702

Any certificate of the fiscal officer attached to a contract 703  
shall be binding upon the political subdivision as to the facts 704

set forth therein. Upon request of any person receiving an order 705  
or entering into a contract with any political subdivision, the 706  
certificate of the fiscal officer shall be attached to such order 707  
or contract. "Contract" as used in this section excludes current 708  
payrolls of regular employees and officers. 709

(E) Taxes and other revenue in process of collection, or the 710  
proceeds to be derived from authorized bonds, notes, or 711  
certificates of indebtedness sold and in process of delivery, 712  
shall for the purpose of this section be deemed in the treasury or 713  
in process of collection and in the appropriate fund. This section 714  
applies neither to the investment of sinking funds by the trustees 715  
of such funds, nor to investments made under sections 731.56 to 716  
731.59 of the Revised Code. 717

No district authority shall, in transacting its own affairs, 718  
do any of the things prohibited to a subdivision by this section, 719  
but the appropriation referred to shall become the appropriation 720  
by the district authority, and the fiscal officer referred to 721  
shall mean the fiscal officer of the district authority. 722

**Section 2.** That existing sections 301.27, 2913.01, and 723  
5705.41 of the Revised Code are hereby repealed. 724