

**As Reported by the House Government Accountability and Oversight  
Committee**

**132nd General Assembly**

**Regular Session  
2017-2018**

**Sub. H. B. No. 312**

**Representatives Schuring, Greenspan**

**Cosponsors: Representatives Blessing, Faber, Ginter**

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**A BILL**

To amend sections 505.64, 511.234, 940.11, 940.12,  
1545.072, 1711.131, 2913.21, 3313.291, and  
3375.392 and to enact sections 9.21, 9.22,  
117.102, 717.31, 3313.311, 3314.52, 3326.52,  
3328.52, and 6119.60 of the Revised Code  
regarding use of credit cards and debit cards by  
political subdivisions.

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

**Section 1.** That sections 505.64, 511.234, 940.11, 940.12,  
1545.072, 1711.131, 2913.21, 3313.291, and 3375.392 be amended  
and sections 9.21, 9.22, 117.102, 717.31, 3313.311, 3314.52,  
3326.52, 3328.52, and 6119.60 of the Revised Code be enacted to  
read as follows:

**Sec. 9.21.** (A) Not later than three months after the  
effective date of this section, the legislative authority of a  
political subdivision that holds a credit card account on the  
effective date of this section shall adopt a written policy for  
the use of credit card accounts. Otherwise, a legislative  
authority shall adopt a written policy before first holding a

credit card account. 19

The policy shall include provisions addressing all of the 20  
following: 21

(1) The officers or positions authorized to use a credit 22  
card account; 23

(2) The types of expenses for which a credit card account 24  
may be used; 25

(3) The procedure for acquisition, use, and management of 26  
a credit card account and presentation instruments related to 27  
the account including cards and checks; 28

(4) The procedure for credit card issuance, credit card 29  
reissuance, credit card cancellation, and the process for 30  
reporting lost or stolen credit cards; 31

(5) The political subdivision's credit card account's 32  
maximum credit limit or limits; 33

(6) The actions or omissions by an officer or employee 34  
that qualify as misuse of a credit card account. 35

(B) The name of the political subdivision shall appear on 36  
each presentation instrument related to the account including 37  
cards and checks. 38

(C) If the political subdivision's fiscal officer does not 39  
retain general possession and control of the credit card account 40  
and presentation instruments related to the account including 41  
cards and checks, the legislative authority shall appoint a 42  
compliance officer to perform the duties enumerated under 43  
division (D) of this section. The compliance officer may not use 44  
a credit card account and may not authorize an officer or 45  
employee to use a credit card account. The fiscal officer is not 46

eligible for appointment as compliance officer. 47

(D) The compliance officer, if applicable, and the 48  
legislative authority at least quarterly shall review the number 49  
of cards and accounts issued, the number of active cards and 50  
accounts issued, the cards' and accounts' expiration dates, and 51  
the cards' and accounts' credit limits. 52

(E) If the fiscal officer retains general possession and 53  
control of the credit card account and presentation instruments 54  
related to the account including cards and checks, and the 55  
legislative authority authorizes an officer or employee to use a 56  
credit card account, including through a system the fiscal 57  
officer utilizes to sign out credit cards to the authorized 58  
users, the officer or employee shall provide the fiscal officer 59  
or the fiscal officer's designee an itemized receipt for each 60  
charge upon returning the credit card. The officer or employee 61  
is liable in person and upon any official bond the officer or 62  
employee has given to the political subdivision to reimburse the 63  
treasury the amount for which the officer or employee does not 64  
provide itemized receipts. 65

(F) The use of a credit card account for expenses beyond 66  
those authorized by the legislative authority constitutes misuse 67  
of a credit card account. An officer or employee of the 68  
political subdivision or a public servant as defined under 69  
section 2921.01 of the Revised Code who knowingly misuses a 70  
credit card account held by the legislative authority violates 71  
section 2913.21 of the Revised Code. 72

(G) As used in this section: 73

"Credit card account" means any bank-issued credit card 74  
account, store-issued credit card account, financial 75

institution-issued credit card account, financial depository- 76  
issued credit card account, affinity credit card account, or any 77  
other card account allowing the holder to purchase goods or 78  
services on credit or to transact with the account, and any 79  
debit or gift card account related to the receipt of grant 80  
moneys. "Credit card account" does not include a procurement 81  
card account, gasoline or telephone credit card account, or any 82  
other card account where merchant category codes are in place as 83  
a system of control for use of the card account. 84

"Political subdivision" means any body corporate and 85  
politic that is responsible for government activities in a 86  
geographic area smaller than that of the state. "Political 87  
subdivision" does not include a county. 88

Sec. 9.22. As used in this section, "political 89  
subdivision" means a county, township, municipal corporation, or 90  
any other body corporate and politic that is responsible for 91  
government activities in a geographic area smaller than that of 92  
the state. 93

No political subdivision may hold or utilize a debit card 94  
account, except for law enforcement purposes. Possession or use 95  
of a debit card account by a political subdivision except for 96  
law enforcement purposes is a violation of section 2913.21 of 97  
the Revised Code. 98

This section does not apply to debit card accounts related 99  
to the receipt of grant moneys. 100

Sec. 117.102. A political subdivision that holds a credit 101  
card account annually shall file a report with the auditor of 102  
state detailing all rewards received by the political 103  
subdivision based on the use of a credit card account. The 104

auditor of state shall promulgate rules detailing the manner in 105  
which a political subdivision shall report to the auditor of 106  
state rewards received by the political subdivision for the use 107  
of a credit card account. 108

As used in this section, "political subdivision" means a 109  
county, township, municipal corporation, or any other body 110  
corporate and politic that is responsible for government 111  
activities in a geographic area smaller than that of the state. 112

**Sec. 505.64.** (A) The board of township trustees of any 113  
township may authorize an officer, employee, or appointee of the 114  
township to use a credit card account held by the board of 115  
township trustees ~~to pay for work-related expenses. The debt-~~ 116  
~~incurred as a result of the use of a credit card pursuant to~~ 117  
~~this section shall be paid from moneys appropriated by the board~~ 118  
~~of township trustees for such expenses~~ in accordance with this 119  
section. 120

~~(B) The officer, employee, or appointee shall be liable in~~ 121  
~~person and upon any official bond the officer, employee, or~~ 122  
~~appointee has given to the township for the unauthorized use of~~ 123  
~~a credit card held by the board of township trustees. The~~ 124  
~~prosecuting attorney of the county shall recover the amount of~~ 125  
~~any unauthorized expenses incurred by the officer, employee, or~~ 126  
~~appointee by civil action in any court of appropriate~~ 127  
~~jurisdiction. This section does not limit any other liability of~~ 128  
~~an officer, employee, or appointee for unauthorized use of a~~ 129  
~~credit card held by the board of township trustees.~~ 130

~~(C) An officer, employee, or appointee who is authorized~~ 131  
~~to use a credit card held by the board of township trustees and~~ 132  
~~who suspects the loss, theft, or possibility of unauthorized use~~ 133  
~~of the credit card shall notify the board of township trustees~~ 134

~~of the suspected loss, theft, or possible unauthorized use~~ 135  
~~immediately in writing. The officer, employee, or appointee may~~ 136  
~~be held liable in person and upon any official bond the officer,~~ 137  
~~employee, or appointee has given to the township for up to fifty~~ 138  
~~dollars in unauthorized debt incurred before the board receives~~ 139  
~~such notification.~~ 140

~~(D) Misuse of a credit card held by the board of township~~ 141  
~~trustees by an~~ Not later than three months after the effective 142  
date of this amendment, the board of township trustees of any 143  
township that holds a credit card account on the effective date 144  
of this amendment shall adopt a written policy for the use of 145  
credit card accounts. Otherwise, a board shall adopt a written 146  
policy before first holding a credit card account. 147

The policy shall include provisions addressing all of the 148  
following: 149

(1) The officers, positions, or appointees authorized to 150  
use a credit card account; 151

(2) The types of expenses of which a credit card account 152  
may be used; 153

(3) The procedure for acquisition, use, and management of 154  
a credit card account and presentation instruments related to 155  
the account including cards and checks; 156

(4) The procedure for credit card issuance, credit card 157  
reissuance, credit card cancellation, and the process for 158  
reporting lost or stolen credit cards; 159

(5) The township's credit card account's maximum credit 160  
limit or limits; 161

(6) The actions or omissions by an officer, employee, or 162

appointee that qualify as misuse of a credit card account. 163

(B) The name of the township shall appear on each 164  
presentation instrument related to the account including cards 165  
and checks. 166

(C) If the township fiscal officer does not retain general 167  
possession and control of the credit card account and 168  
presentation instruments related to the account including cards 169  
and checks, the following applies: 170

(1) In a township that has adopted a limited home rule 171  
government under Chapter 504. of the Revised Code, the board 172  
shall appoint a compliance officer to perform the duties 173  
enumerated under division (D) of this section. The compliance 174  
officer may not use a credit card account and may not authorize 175  
an officer, employee, or appointee to use a credit card account, 176  
except that a board of township trustees serving in the role of 177  
compliance officer may use a credit card account if so 178  
authorized under the policy and may authorize an officer, 179  
employee, or appointee to use a credit card account as provided 180  
in division (A) of this section. The fiscal officer is not 181  
eligible for appointment as compliance officer. 182

(2) In a township that has not adopted a limited home rule 183  
government under Chapter 504. of the Revised Code, the fiscal 184  
officer monthly shall present to the board credit card account 185  
transaction detail from the previous month. The board shall 186  
review the credit card account transaction detail and the 187  
chairperson of the board shall sign an attestation stating the 188  
board reviewed the credit card account transaction detail. 189

(D) The compliance officer, if applicable, and the board 190  
at least once every six months shall review the number of cards 191

and accounts issued, the number of active cards and accounts 192  
issued, the cards' and accounts' expiration dates, and the 193  
cards' and accounts' credit limits. 194

(E) If the fiscal officer retains general possession and 195  
control of the credit card account and presentation instruments 196  
related to the account including cards and checks, and the board 197  
authorizes an officer, employee, or appointee to use a credit 198  
card, including through a system the fiscal officer utilizes to 199  
sign out credit cards to the authorized users, the officer, 200  
employee, or appointee shall provide the fiscal officer or the 201  
fiscal officer's designee an itemized receipt for each charge 202  
upon returning the credit card. The officer, employee, or 203  
appointee is liable in person and upon any official bond the 204  
officer, employee, or appointee has given to the township to 205  
reimburse the township treasury the amount for which the 206  
officer, employee, or appointee does not provide itemized 207  
receipts. 208

(F) The use of a credit card account for expenses beyond 209  
those authorized by the board constitutes misuse of a credit 210  
card account. An officer, employee, or appointee of a township 211  
is a violation of or a public servant as defined under section 212  
2921.01 of the Revised Code who knowingly misuses a credit card 213  
account held by the board violates section 2913.21 of the 214  
Revised Code. 215

(G) As used in this section, "credit card account" means 216  
any bank-issued credit card account, store-issued credit card 217  
account, financial institution-issued credit card account, 218  
financial depository-issued credit card account, affinity credit 219  
card account, or any other card account allowing the holder to 220  
purchase goods or services on credit or to transact with the 221



account, and any debit or gift card account related to the 222  
receipt of grant moneys. "Credit card account" does not include 223  
a procurement card account, gasoline or telephone credit card 224  
account, or any other card account where merchant category codes 225  
are in place as a system of control for use of the card account. 226

**Sec. 511.234.** (A) The ~~Not later than three months after~~ 227  
the effective date of this amendment, the board of park 228  
commissioners of a township park district ~~may authorize an~~ 229  
~~officer, employee, or appointee of the board to use~~ that holds a 230  
~~credit card held by the board to pay for expenses related to~~ 231  
~~park district business. The debt incurred as a result of the use~~ 232  
~~of a credit card under this section shall be paid from park~~ 233  
~~district funds.~~ 234

~~(B) No officer, employee, or appointee of a board of park~~ 235  
~~commissioners who is authorized to use a credit card held by the~~ 236  
~~board shall use it to incur any unauthorized debt against the~~ 237  
~~park district's credit.~~ 238

~~(C) Whoever violates division (B) of this section is~~ 239  
~~guilty of one of the following:~~ 240

~~(1) A misdemeanor of the first degree if the amount of the~~ 241  
~~unauthorized debt is no more than one hundred fifty dollars;~~ 242

~~(2) A felony of the fourth degree if the amount of the~~ 243  
~~unauthorized debt exceeds one hundred fifty dollars.~~ 244

~~(D) An officer, employee, or appointee, in a civil action,~~ 245  
~~may be found personally liable to the park district for the~~ 246  
~~officer's, employee's, or appointee's unauthorized use of the~~ 247  
~~park district credit card.~~ 248

~~(E) Whenever any officer, employee, or appointee~~ 249  
~~authorized to use a credit card held by the board of park~~ 250

~~commissioners suspects the loss, theft, or possibility of~~ 251  
~~another person's unauthorized use of the credit card that the~~ 252  
~~officer, employee, or appointee is authorized to use, the~~ 253  
~~officer, employee, or appointee shall so notify the board~~ 254  
~~immediately in writing. The officer, employee, or appointee may~~ 255  
~~be held personally liable for unauthorized debt resulting from~~ 256  
~~the loss, theft, or unauthorized use, in the amount of fifty~~ 257  
~~dollars or the amount charged to the credit card as a result of~~ 258  
~~the loss, theft, or unauthorized use, whichever is less.~~ 259  
account 260  
on the effective date of this amendment shall adopt a written 260  
policy for the use of credit card accounts. Otherwise, a board 261  
shall adopt a written policy before first holding a credit card 262  
account. 263

The policy shall include provisions addressing all of the 264  
following: 265

(1) The officers, positions, or appointees authorized to 266  
use a credit card account; 267

(2) The types of expenses for which a credit card account 268  
may be used; 269

(3) The procedure for acquisition, use, and management of 270  
a credit card account and presentation instruments related to 271  
the account including cards and checks; 272

(4) The procedure for credit card issuance, credit card 273  
reissuance, credit card cancellation, and the process for 274  
reporting lost or stolen credit cards; 275

(5) The district's credit card account's maximum credit 276  
limit or limits; 277

(6) The actions or omissions by an officer, employee, or 278  
appointee that qualify as misuse of a credit card account. 279

(B) The name of the township park district shall appear on 280  
each presentation instrument related to the account including 281  
cards and checks. 282

(C) If the clerk of the district does not retain general 283  
possession and control of the credit card account and 284  
presentation instruments related to the account including cards 285  
and checks, the board shall appoint a compliance officer to 286  
perform the duties enumerated under division (D) of this 287  
section. The compliance officer may not use a credit card 288  
account and may not authorize an officer, employee, or appointee 289  
to use a credit card account, except that a board of park 290  
commissioners serving in the role of compliance officer may use 291  
a credit card account if so authorized under the policy and may 292  
authorize an officer, employee, or appointee to use a credit 293  
card account as provided in division (A) of this section. The 294  
clerk is not eligible for appointment as compliance officer. 295

(D) The compliance officer, if applicable, and the board 296  
at least quarterly shall review the number of cards and accounts 297  
issued, the number of active cards and accounts issued, the 298  
cards' and accounts' expiration dates, and the cards' and 299  
accounts' credit limits. 300

(E) If the clerk retains general possession and control of 301  
the credit card account and presentation instruments related to 302  
the account including cards and checks, and the board authorizes 303  
an officer, employee, or appointee to use a credit card, 304  
including through a system the clerk utilizes to sign out credit 305  
cards to the authorized users, the officer, employee, or 306  
appointee shall provide the clerk or the clerk's designee an 307  
itemized receipt for each charge upon returning the credit card. 308  
The officer, employee, or appointee is liable in person and upon 309

any official bond the officer, employee, or appointee has given 310  
to the township park district to reimburse the district treasury 311  
the amount for which the officer, employee, or appointee does 312  
not provide itemized receipts. 313

(F) The use of a credit card account for expenses beyond 314  
those authorized by the board constitutes misuse of a credit 315  
card account. An officer, employee, or appointee of a township 316  
park district or a public servant as defined under section 317  
2921.01 of the Revised Code who knowingly misuses a credit card 318  
account held by the board violates section 2913.21 of the 319  
Revised Code. 320

(G) As used in this section, "credit card account" means 321  
any bank-issued credit card account, store-issued credit card 322  
account, financial institution-issued credit card account, 323  
financial depository-issued credit card account, affinity credit 324  
card account, or any other card account allowing the holder to 325  
purchase goods or services on credit or to transact with the 326  
account, and any debit or gift card account related to the 327  
receipt of grant moneys. "Credit card account" does not include 328  
a procurement card account, gasoline or telephone credit card 329  
account, or any other card account where merchant category codes 330  
are in place as a system of control for use of the card account. 331

**Sec. 717.31.** (A) Not later than three months after the 332  
effective date of this section, a legislative authority of a 333  
municipal corporation that holds a credit card account on the 334  
effective date of this section shall adopt a written policy for 335  
the use of credit card accounts. Otherwise, a legislative 336  
authority shall adopt a written policy before first holding a 337  
credit card account. 338

The policy shall include provisions addressing all of the 339

following: 340

(1) The officers or positions authorized to use a credit 341  
    card account; 342

(2) The types of expenses for which a credit card account 343  
    may be used; 344

(3) The procedure for acquisition, use, and management of 345  
    a credit card account and presentation instruments related to 346  
    the account including cards and checks; 347

(4) The procedure for credit card issuance, credit card 348  
    reissuance, credit card cancellation, and the process for 349  
    reporting lost or stolen credit cards; 350

(5) The municipal corporation's credit card account's 351  
    maximum credit limit or limits; 352

(6) The actions or omissions by an officer or employee 353  
    that qualify as misuse of a credit card account. 354

(B) The name of the municipal corporation shall appear on 355  
    each presentation instrument related to the account including 356  
    cards and checks. 357

(C) If the village clerk or city auditor, as applicable, 358  
    does not retain general possession and control of the credit 359  
    card account and presentation instruments related to the account 360  
    including cards and checks, the following applies: 361

(1) In a municipal corporation that has the authority to 362  
        operate a mayor's court pursuant to Chapter 1905. of the Revised 363  
        Code, the chief executive officer of the municipal corporation 364  
        shall appoint a compliance officer to perform the duties 365  
        enumerated under division (D) of this section. The compliance 366  
        officer may not use a credit card account and may not authorize 367

an officer or employee to use a credit card account. The village 368  
clerk or city auditor is not eligible for appointment as 369  
compliance officer. 370

(2) In a municipal corporation that does not have the 371  
authority to operate a mayor's court pursuant to Chapter 1905. 372  
of the Revised Code, the village clerk or city auditor monthly 373  
shall present to the legislative authority credit card account 374  
transaction detail from the previous month. The legislative 375  
authority shall review the credit card account transaction 376  
detail and the presiding officer of the legislative authority 377  
shall sign an attestation stating the legislative authority 378  
reviewed the credit card account transaction detail. 379

(D) The compliance officer, if applicable, and the 380  
legislative authority at least quarterly shall review the number 381  
of cards and accounts issued, the number of active cards and 382  
accounts issued, the cards' and accounts' expiration dates, and 383  
the cards' and accounts' credit limits. 384

(E) If the village clerk or city auditor retains general 385  
possession and control of the credit card account and 386  
presentation instruments related to the account including cards 387  
and checks, and the legislative authority authorizes an officer 388  
or employee to use a credit card, including through a system the 389  
village clerk or city auditor utilizes to sign out credit cards 390  
to the authorized users, the officer or employee shall provide 391  
the village clerk or city auditor or the clerk's or auditor's 392  
designee an itemized receipt for each charge upon returning the 393  
credit card. The officer or employee is liable in person and 394  
upon any official bond the officer or employee has given to the 395  
municipal corporation to reimburse the treasury the amount for 396  
which the officer or employee does not provide itemized 397

receipts. 398

(F) The use of a credit card account for expenses beyond 399  
those authorized by the legislative authority constitutes misuse 400  
of a credit card account. An officer or employee of the 401  
municipal corporation or a public servant as defined under 402  
section 2921.01 of the Revised Code who knowingly misuses a 403  
credit card account held by the municipal corporation violates 404  
section 2913.21 of the Revised Code. 405

(G) As used in this section, "credit card account" means 406  
any bank-issued credit card account, store-issued credit card 407  
account, financial institution-issued credit card account, 408  
financial depository-issued credit card account, affinity credit 409  
card account, or any other card account allowing the holder to 410  
purchase goods or services on credit or to transact with the 411  
account, and any debit or gift card account related to the 412  
receipt of grant moneys. "Credit card account" does not include 413  
a procurement card account, gasoline or telephone credit card 414  
account, or any other card account where merchant category codes 415  
are in place as a system of control for use of the card account. 416

**Sec. 940.11.** ~~The~~ (A) Not later than three months after the 417  
effective date of this amendment, the supervisors of a soil and 418  
water conservation district may hold one or more that hold a 419  
credit cards on behalf of the district and may authorize any 420  
supervisor or employee of the district to use such a credit card 421  
to pay for expenses related to the purposes of the district. The 422  
supervisors shall pay the debt incurred as a result of the use 423  
of such a credit card from money accepted by the supervisors as 424  
authorized under division (E) of section 940.06 of the Revised 425  
Code or from the special fund established for the district under 426  
section 940.12 of the Revised Code. The misuse of card account 427

on the effective date of this amendment shall adopt a written 428  
policy for the use of credit card accounts. Otherwise, the 429  
supervisors shall adopt a written policy before first holding a 430  
credit card account. 431

The policy shall include provisions addressing all of the 432  
following: 433

(1) The supervisors or positions authorized to use a 434  
credit card account; 435

(2) The types of expenses for which a credit card account 436  
may be used; 437

(3) The procedure for acquisition, use, and management of 438  
a credit card account and presentation instruments related to 439  
the account including cards and checks; 440

(4) The procedure for credit card issuance, credit card 441  
reissuance, credit card cancellation, and the process for 442  
reporting lost or stolen credit cards; 443

(5) The district's credit card account's maximum credit 444  
limit or limits; 445

(6) The actions or omissions by an officer or employee 446  
that qualify as misuse of a credit card account. 447

(B) The name of the soil and water conservation district 448  
shall appear on each presentation instrument related to the 449  
account including cards and checks. 450

(C) If the fiscal agent of the district does not retain 451  
general possession and control of the credit card account and 452  
presentation instruments related to the account including cards 453  
and checks, the supervisors shall appoint a compliance officer 454  
to perform the duties enumerated under division (D) of this 455



section. The compliance officer may not use a credit card 456  
account and may not authorize a supervisor or employee to use a 457  
credit card account. The fiscal agent is not eligible for 458  
appointment as compliance officer. 459

(D) The compliance officer, if applicable, and the 460  
supervisors at least quarterly shall review the number of cards 461  
and accounts issued, the number of active cards and accounts 462  
issued, the cards' and accounts' expiration dates, and the 463  
cards' and accounts' credit limits. 464

(E) If the fiscal agent retains general possession and 465  
control of the credit card account and presentation instruments 466  
related to the account including cards and checks, and the 467  
supervisors authorize a supervisor or employee to use a credit 468  
card, including through a system the fiscal agent utilizes to 469  
sign out credit cards to the authorized users, the supervisor or 470  
employee shall provide the fiscal agent or the fiscal agent's 471  
designee an itemized receipt for each charge upon returning the 472  
credit card. The supervisor or employee is liable in person and 473  
upon any official bond the supervisor or employee has given to 474  
the district to reimburse the district treasury the amount for 475  
which the supervisor or employee does not provide itemized 476  
receipts. 477

(F) The use of a credit card account for expenses beyond 478  
those authorized by the supervisors constitutes misuse of a 479  
credit card account. A supervisor or employee of a soil and 480  
water conservation district or a public servant as defined under 481  
section 2921.01 of the Revised Code who knowingly misuses a 482  
credit card account held on behalf of a soil and water 483  
conservation district is a violation of violates section 2913.21 484  
of the Revised Code. In addition, a supervisor or employee of a 485

~~district who makes unauthorized use of such a credit card may be~~ 486  
~~held personally liable to the district for the unauthorized use.~~ 487  
~~This section does not limit any other liability of a supervisor~~ 488  
~~or employee of a district for the unauthorized use of such a~~ 489  
~~credit card.~~ 490

~~A supervisor or employee of a soil and water conservation~~ 491  
~~district who is authorized to use a credit card that is held on~~ 492  
~~behalf of the district and who suspects the loss, theft, or~~ 493  
~~possibility of another person's unauthorized use of the credit~~ 494  
~~card immediately shall notify the supervisors in writing of the~~ 495  
~~suspected loss, theft, or possible unauthorized use.~~ 496

(G) As used in this section, "credit card account" means 497  
any bank-issued credit card account, store-issued credit card 498  
account, financial institution-issued credit card account, 499  
financial depository-issued credit card account, affinity credit 500  
card account, or any other card account allowing the holder to 501  
purchase goods or services on credit or to transact with the 502  
account, and any debit or gift card account related to the 503  
receipt of grant moneys. "Credit card account" does not include 504  
a procurement card account, gasoline or telephone credit card 505  
account, or any other card account where merchant category codes 506  
are in place as a system of control for use of the card account. 507

**Sec. 940.12.** The board of county commissioners of each 508  
county in which there is a soil and water conservation district 509  
may levy a tax within the ten-mill limitation and may 510  
appropriate money from the proceeds of the levy or from the 511  
general fund of the county. The money shall be held in a special 512  
fund for the credit of the district, to be expended for the 513  
purposes prescribed in ~~sections~~ section 940.08 and 940.11 of the 514  
Revised Code or under the policy adopted under section 940.11 of 515

the Revised Code, for construction and maintenance of 516  
improvements by the district, and for other expenses incurred in 517  
carrying out the program of the district upon the written order 518  
of the fiscal agent for the district after authorization by a 519  
majority of the supervisors of the district. 520

**Sec. 1545.072.** (A) The Not later than three months after 521  
the effective date of this amendment, a board of park 522  
commissioners may authorize an officer, employee, or appointee 523  
of the board to use of a park district that holds a credit card 524  
held by the park district to pay for expenses related to park 525  
district business. The debt incurred as a result of the use of a 526  
credit card under this section shall be paid from park district 527  
funds account on the effective date of this amendment shall 528  
adopt a written policy for the use of credit card accounts. 529  
Otherwise, a board shall adopt a written policy before first 530  
holding a credit card account. 531

The policy shall include provisions addressing all of the 532  
following: 533

(1) The officers, positions, or appointees authorized to 534  
use park district credit card accounts; 535

(2) The types of expenses for which a credit card account 536  
may be used; 537

(3) The procedure for acquisition, use, and management of 538  
a credit card account and presentation instruments related to 539  
the account including cards and checks; 540

(4) The procedure for credit card issuance, credit card 541  
reissuance, credit card cancellation, and the process for 542  
reporting lost or stolen credit cards; 543

(5) The district's credit card account's maximum credit 544

limit or limits; 545

(6) The actions or omissions by an officer, employee, or 546  
appointee that qualify as misuse of a credit card account. 547

(B) ~~Misuse of a credit card held by the board by an~~ The 548  
name of the park district shall appear on each presentation 549  
instrument related to the account including cards and checks. 550

(C) If the treasurer of the park district does not retain 551  
general possession and control of the credit card account and 552  
presentation instruments related to the account including cards 553  
and checks, the board shall appoint a compliance officer to 554  
perform the duties enumerated under division (D) of this 555  
section. The compliance officer may not use a credit card 556  
account and may not authorize an officer, employee, or appointee 557  
to use a credit card account. The treasurer is not eligible for 558  
appointment as compliance officer. 559

(D) The compliance officer, if applicable, and the board 560  
at least quarterly shall review the number of cards and accounts 561  
issued, the number of active cards and accounts issued, the 562  
cards' and accounts' expiration dates, and the cards' and 563  
accounts' credit limits. 564

(E) If the treasurer retains general possession and 565  
control of the credit card account and presentation instruments 566  
related to the account including cards and checks, and the board 567  
authorizes an officer, employee, or appointee to use a credit 568  
card, including through a system the treasurer utilizes to sign 569  
out credit cards to the authorized users, the officer, employee, 570  
or appointee shall provide the treasurer or the treasurer's 571  
designee an itemized receipt for each charge upon returning the 572  
credit card. The officer, employee, or appointee is liable in 573

person and upon any official bond the officer, employee, or 574  
appointee has given to the park district to reimburse the 575  
district treasury the amount for which the officer, employee, or 576  
appointee does not provide itemized receipts. 577

(F) The use of a credit card account for expenses beyond 578  
those authorized by the board constitutes misuse of a credit 579  
card account. An officer, employee, or appointee of a board of 580  
park commissioners is a violation of or a public servant as 581  
defined under section 2921.01 of the Revised Code who knowingly 582  
misuses a credit card account held by the board violates section 583  
2913.21 of the Revised Code. 584

~~(C) An officer, employee, or appointee, in a civil action,~~ 585  
~~may be found personally liable to the park district for the~~ 586  
~~officer's, employee's, or appointee's unauthorized use of the~~ 587  
~~park district credit card.~~ 588

~~(D) Any officer, employee, or appointee who is authorized~~ 589  
~~to use a credit card held by the board of park commissioners and~~ 590  
~~who suspects the loss, theft, or possibility of another person's~~ 591  
~~unauthorized use of the credit card shall notify the board of~~ 592  
~~park commissioners of the suspected loss, theft, or possible~~ 593  
~~unauthorized use immediately in writing.~~ 594

~~The officer, employee, or appointee may be held personally~~ 595  
~~liable for unauthorized debt resulting from such loss, theft, or~~ 596  
~~unauthorized use, in the amount of fifty dollars or the amount~~ 597  
~~charged to the credit card as a result of the loss, theft, or~~ 598  
~~unauthorized use, whichever is less.~~ 599

(G) As used in this section, "credit card account" means 600  
any bank-issued credit card account, store-issued credit card 601  
account, financial institution-issued credit card account, 602

financial depository-issued credit card account, affinity credit 603  
card account, or any other card account allowing the holder to 604  
purchase goods or services on credit or to transact with the 605  
account, and any debit or gift card account related to the 606  
receipt of grant moneys. "Credit card account" does not include 607  
a procurement card account, gasoline or telephone credit card 608  
account, or any other card account where merchant category codes 609  
are in place as a system of control for use of the card account. 610

**Sec. 1711.131.** (A) ~~The~~ Not later than three months after 611  
the effective date of this amendment, the board of directors of 612  
a county agricultural society or an independent agricultural 613  
society ~~may authorize by resolution an officer or employee of~~ 614  
~~the agricultural society to use~~ that holds a credit card held by- 615  
the board to pay for expenses related to the purposes of the- 616  
agricultural society. If a board elects to authorize the use of- 617  
a credit card held by the board as described in this section,- 618  
the board first shall adopt a policy specifying the purposes for- 619  
which the credit card may be used. 620

~~(B) An officer or employee of an agricultural society who~~ 621  
~~makes unauthorized use of a credit card held by the society's~~ 622  
~~board of directors is personally liable for the unauthorized~~ 623  
~~use. The prosecuting attorney of the appropriate county shall~~ 624  
~~recover the amount of any unauthorized expenses incurred by the~~ 625  
~~officer or employee through the misuse of the credit card in a~~ 626  
~~civil action in any court of competent jurisdiction. This~~ 627  
~~section does not limit any other liability of the officer or~~ 628  
~~employee for the unauthorized use of a credit card held by the~~ 629  
~~board of directors.~~ 630

~~(C) An officer or employee who is authorized to use a~~ 631  
~~credit card held by the board of directors of an agricultural~~ 632

~~society and who suspects the loss, theft, or possibility of~~ 633  
~~unauthorized use of the credit card immediately shall notify the~~ 634  
~~board in writing of the suspected loss, theft, or possible~~ 635  
~~unauthorized use. The officer or employee may be held personally~~ 636  
~~liable for not more than fifty dollars in unauthorized debt~~ 637  
~~incurred before the board receives the notification.~~ 638

(D) The misuse by an account on the effective date of this 639  
amendment shall adopt a written policy for the use of credit 640  
card accounts. Otherwise, a board shall adopt a written policy 641  
before first holding a credit card account. 642

The policy shall include provisions addressing all of the 643  
following: 644

(1) The officers or positions authorized to use credit 645  
card accounts; 646

(2) The types of expenses for which a credit card account 647  
may be used; 648

(3) The procedure for acquisition, use, and management of 649  
a credit card account and presentation instruments related to 650  
the account including cards and checks; 651

(4) The procedure for credit card issuance, credit card 652  
reissuance, credit card cancellation, and the process for 653  
reporting lost or stolen credit cards; 654

(5) The society's credit card account's maximum credit 655  
limit or limits; 656

(6) The actions or omissions by an officer or employee 657  
that qualify as misuse of a credit card account. 658

(B) The name of the county agricultural society or 659  
independent agricultural society shall appear on each 660

presentation instrument related to the account including cards 661  
and checks. 662

(C) If the treasurer of the agricultural society does not 663  
retain general possession and control of the credit card account 664  
and presentation instruments related to the account including 665  
cards and checks, the board shall appoint a compliance officer 666  
to perform the duties enumerated under division (D) of this 667  
section. The compliance officer may not use a credit card 668  
account and may not authorize an officer or employee to use a 669  
credit card account. The treasurer is not eligible for 670  
appointment as compliance officer. 671

(D) The compliance officer, if applicable, and the board 672  
at least quarterly shall review the number of cards and accounts 673  
issued, the number of active cards and accounts issued, the 674  
cards' and accounts' expiration dates, and the cards' and 675  
accounts' credit limits. 676

(E) If the treasurer retains general possession and 677  
control of the credit card account and presentation instruments 678  
related to the account including cards and checks, and the board 679  
authorizes an officer or employee to use a credit card, 680  
including through a system the treasurer utilizes to sign out 681  
credit cards to the authorized users, the officer or employee 682  
shall provide the treasurer or treasurer's designee an itemized 683  
receipt for each charge upon returning the credit card. The 684  
officer or employee is liable in person and upon any official 685  
bond the officer or employee has given to the agricultural 686  
society to reimburse the society treasury the amount for which 687  
the officer or employee does not provide itemized receipts. 688

(F) The use of a credit card account for expenses beyond 689  
those authorized by the board constitutes misuse of a credit 690



card account. An officer or employee of an agricultural society 691  
or a public servant as defined under section 2921.01 of the 692  
Revised Code who knowingly misuses a credit card account held by 693  
the society's board of directors ~~is a violation of~~ violates 694  
section 2913.21 of the Revised Code. 695

(G) As used in this section, "credit card account" means 696  
any bank-issued credit card account, store-issued credit card 697  
account, financial institution-issued credit card account, 698  
financial depository-issued credit card account, affinity credit 699  
card account, or any other card account allowing the holder to 700  
purchase goods or services on credit or to transact with the 701  
account, and any debit or gift card account related to the 702  
receipt of grant moneys. "Credit card account" does not include 703  
a procurement card account, gasoline or telephone credit card 704  
account, or any other card account where merchant category codes 705  
are in place as a system of control for use of the card account. 706

**Sec. 2913.21.** (A) No person shall do any of the following: 707

(1) Practice deception for the purpose of procuring the 708  
issuance of a credit card, when a credit card is issued in 709  
actual reliance thereon; 710

(2) Knowingly buy or sell a credit card from or to a 711  
person other than the issuer; 712

(3) As an officer, employee, or appointee of a political 713  
subdivision or as a public servant as defined under section 714  
2921.01 of the Revised Code, knowingly misuse a credit card 715  
account held by a political subdivision. 716

(B) No person, with purpose to defraud, shall do any of 717  
the following: 718

(1) Obtain control over a credit card as security for a 719

debt; 720

(2) Obtain property or services by the use of a credit 721  
card, in one or more transactions, knowing or having reasonable 722  
cause to believe that the card has expired or been revoked, or 723  
was obtained, is retained, or is being used in violation of law; 724

(3) Furnish property or services upon presentation of a 725  
credit card, knowing that the card is being used in violation of 726  
law; 727

(4) Represent or cause to be represented to the issuer of 728  
a credit card that property or services have been furnished, 729  
knowing that the representation is false. 730

(C) No person, with purpose to violate this section, shall 731  
receive, possess, control, or dispose of a credit card. 732

(D) (1) Whoever violates this section is guilty of misuse 733  
of credit cards. 734

(2) Except as otherwise provided in division (D) (4) of 735  
this section, a violation of division (A), (B) (1), or (C) of 736  
this section is a misdemeanor of the first degree. 737

(3) Except as otherwise provided in this division or 738  
division (D) (4) of this section, a violation of division (B) (2), 739  
(3), or (4) of this section is a misdemeanor of the first 740  
degree. If the cumulative retail value of the property and 741  
services involved in one or more violations of division (B) (2), 742  
(3), or (4) of this section, which violations involve one or 743  
more credit card accounts and occur within a period of ninety 744  
consecutive days commencing on the date of the first violation, 745  
is one thousand dollars or more and is less than seven thousand 746  
five hundred dollars, misuse of credit cards in violation of any 747  
of those divisions is a felony of the fifth degree. If the 748

cumulative retail value of the property and services involved in 749  
one or more violations of division (B) (2), (3), or (4) of this 750  
section, which violations involve one or more credit card 751  
accounts and occur within a period of ninety consecutive days 752  
commencing on the date of the first violation, is seven thousand 753  
five hundred dollars or more and is less than one hundred fifty 754  
thousand dollars, misuse of credit cards in violation of any of 755  
those divisions is a felony of the fourth degree. If the 756  
cumulative retail value of the property and services involved in 757  
one or more violations of division (B) (2), (3), or (4) of this 758  
section, which violations involve one or more credit card 759  
accounts and occur within a period of ninety consecutive days 760  
commencing on the date of the first violation, is one hundred 761  
fifty thousand dollars or more, misuse of credit cards in 762  
violation of any of those divisions is a felony of the third 763  
degree. 764

(4) If the victim of the offense is an elderly person or 765  
disabled adult, and if the offense involves a violation of 766  
division (B) (1) or (2) of this section, division (D) (4) of this 767  
section applies. Except as otherwise provided in division (D) (4) 768  
of this section, a violation of division (B) (1) or (2) of this 769  
section is a felony of the fifth degree. If the debt for which 770  
the card is held as security or the cumulative retail value of 771  
the property or services involved in the violation is one 772  
thousand dollars or more and is less than seven thousand five 773  
hundred dollars, a violation of either of those divisions is a 774  
felony of the fourth degree. If the debt for which the card is 775  
held as security or the cumulative retail value of the property 776  
or services involved in the violation is seven thousand five 777  
hundred dollars or more and is less than thirty-seven thousand 778  
five hundred dollars, a violation of either of those divisions 779

is a felony of the third degree. If the debt for which the card  
is held as security or the cumulative retail value of the  
property or services involved in the violation is thirty-seven  
thousand five hundred dollars or more, a violation of either of  
those divisions is a felony of the second degree.

**Sec. 3313.291.** The board of education of a school district  
may adopt a resolution establishing a petty cash account from  
which a designated district official may draw moneys by check  
signed by that official ~~or by debit card~~ for purchases made  
within the district. The resolution establishing the account  
shall specify the maximum amount of money that may be placed in  
the account; designate the district officials who may draw  
moneys from the account, or require the treasurer of such board  
to designate such officials; and specify the requirements and  
procedures for replenishing the account.

**Sec. 3313.311.** (A) Not later than three months after the  
effective date of this section, a board of education of any  
school district, a governing board of an educational service  
center, or a governing authority of an information technology  
center that holds a credit card account on the effective date of  
this section shall adopt a written policy for the use of credit  
card accounts. Otherwise, a board or authority shall adopt a  
written policy before first holding a credit card account.

The policy shall include provisions addressing all of the  
following:

(1) The officers or positions authorized to use credit  
card accounts;

(2) The types of expenses for which a credit card account  
may be used;

(3) The procedure for acquisition, use, and management of 809  
a credit card account and presentation instruments related to 810  
the account including cards and checks; 811

(4) The procedure for credit card issuance, credit card 812  
reissuance, credit card cancellation, and the process for 813  
reporting lost or stolen credit cards; 814

(5) The entity's credit card account's maximum credit 815  
limit or limits; 816

(6) The actions or omissions by an officer or employee 817  
that qualify as misuse of a credit card account. 818

(B) The name of the school district, educational service 819  
center, or information technology center shall appear on each 820  
presentation instrument related to the account including cards 821  
and checks. 822

(C) If the treasurer of the board of education, treasurer 823  
of the educational service center, or chief fiscal officer of 824  
the information technology center does not retain general 825  
possession and control of the credit card account and 826  
presentation instruments related to the account including cards 827  
and checks, the board, governing board, or governing authority 828  
shall appoint a compliance officer to perform the duties 829  
enumerated under division (D) of this section. Except a 830  
superintendent of a school district or chief administrator of an 831  
information technology center serving as compliance officer, the 832  
compliance officer may not use a credit card account. The 833  
compliance officer may not authorize an officer or employee to 834  
use a credit card account. If a school district superintendent 835  
acting as compliance officer has authority to use a credit card 836  
account, the treasurer monthly shall review the credit card 837

account transaction detail and shall sign an attestation stating 838  
the treasurer reviewed the credit card account transaction 839  
detail. If the chief administrator of an information technology 840  
center acting as compliance officer has authority to use a 841  
credit card account, the governing authority monthly shall 842  
review the credit card account transaction detail and shall sign 843  
an attestation stating the governing authority reviewed the 844  
credit card account transaction detail. The treasurer of the 845  
board of education, treasurer of the educational service center, 846  
and chief fiscal officer of the information technology center 847  
are not eligible for appointment as compliance officer. The 848  
superintendent of a school district or chief administrator of an 849  
information technology center is eligible for appointment as 850  
compliance officer. 851

(D) The compliance officer, if applicable, at least 852  
quarterly shall review the number of cards and accounts issued, 853  
the number of active cards and accounts issued, the cards' and 854  
accounts' expiration dates, and the cards' and accounts' credit 855  
limits. 856

(E) If the treasurer of the board of education, treasurer 857  
of the educational service center, or chief fiscal officer of 858  
the information technology center retains general possession and 859  
control of the credit card account and presentation instruments 860  
related to the account including cards and checks, and the board 861  
or authority authorizes an officer or employee to use a credit 862  
card, including through a system the treasurer or chief fiscal 863  
officer utilizes to sign out credit cards to the authorized 864  
users, the officer or employee shall provide the treasurer or 865  
chief fiscal officer or the treasurer's or chief fiscal 866  
officer's designee an itemized receipt for each charge upon 867  
returning the credit card. The officer or employee is liable in 868

person and upon any official bond the officer or employee has 869  
given to the school district, educational service center, or 870  
information technology center to reimburse the treasury the 871  
amount for which the officer or employee does not provide 872  
itemized receipts. 873

(F) The use of a credit card account for expenses beyond 874  
those authorized by the board or authority constitutes misuse of 875  
a credit card account. An officer or employee of a school 876  
district, educational service center, or information technology 877  
center or a public servant as defined under section 2921.01 of 878  
the Revised Code who knowingly misuses a credit card account 879  
held by a board or authority violates section 2913.21 of the 880  
Revised Code. 881

(G) As used in this section, "credit card account" means 882  
any bank-issued credit card account, store-issued credit card 883  
account, financial institution-issued credit card account, 884  
financial depository-issued credit card account, affinity credit 885  
card account, or any other card account allowing the holder to 886  
purchase goods or services on credit or to transact with the 887  
account, and any debit or gift card account related to the 888  
receipt of grant moneys. "Credit card account" does not include 889  
a procurement card account, gasoline or telephone credit card 890  
account, or any other card account where merchant category codes 891  
are in place as a system of control for use of the card account. 892

**Sec. 3314.52.** (A) Not later than three months after the 893  
effective date of this section, the governing authority of a 894  
community school that holds a credit card account on the 895  
effective date of this section shall adopt a written policy for 896  
the use of credit card accounts. Otherwise, a governing 897  
authority shall adopt a written policy before first holding a 898

<u>credit card account.</u>	899
<u>The policy shall include provisions addressing all of the</u>	900
<u>following:</u>	901
<u>(1) The officers or positions authorized to use credit</u>	902
<u>card accounts;</u>	903
<u>(2) The types of expenses for which a credit card account</u>	904
<u>may be used;</u>	905
<u>(3) The procedure for acquisition, use, and management of</u>	906
<u>a credit card account and presentation instruments related to</u>	907
<u>the account including cards and checks;</u>	908
<u>(4) The procedure for credit card issuance, credit card</u>	909
<u>reissuance, credit card cancellation, and the process for</u>	910
<u>reporting lost or stolen credit cards;</u>	911
<u>(5) The community school's credit card account's maximum</u>	912
<u>credit limit or limits;</u>	913
<u>(6) The actions or omissions by an officer or employee</u>	914
<u>that qualify as misuse of a credit card account.</u>	915
<u>(B) The name of the community school shall appear on each</u>	916
<u>presentation instrument related to the account including cards</u>	917
<u>and checks.</u>	918
<u>(C) If the designated fiscal officer of the community</u>	919
<u>school does not retain general possession and control of the</u>	920
<u>credit card account and presentation instruments related to the</u>	921
<u>account including cards and checks, the governing authority</u>	922
<u>shall appoint a compliance officer to perform the duties</u>	923
<u>enumerated under division (D) of this section. Except a chief</u>	924
<u>administrator of a community school serving as compliance</u>	925
<u>officer, the compliance officer may not use a credit card</u>	926



account. The compliance officer may not authorize an officer or 927  
employee to use a credit card account. If a chief administrator 928  
acting as compliance officer has authority to use a credit card 929  
account, the governing authority monthly shall review the credit 930  
card account transaction detail and shall sign an attestation 931  
stating the governing authority reviewed the credit card account 932  
transaction detail. The designated fiscal officer is not 933  
eligible for appointment as compliance officer. The chief 934  
administrator is eligible for appointment as compliance officer. 935

(D) The compliance officer, if applicable, and the 936  
governing authority at least quarterly shall review the number 937  
of cards and accounts issued, the number of active cards and 938  
accounts issued, the cards' and accounts' expiration dates, and 939  
the cards' and accounts' credit limits. 940

(E) If the designated fiscal officer retains general 941  
possession and control of the credit card account and 942  
presentation instruments related to the account including cards 943  
and checks, and the governing authority authorizes an officer or 944  
employee to use a credit card, including through a system the 945  
fiscal officer utilizes to sign out credit cards to the 946  
authorized users, the officer or employee shall provide the 947  
designated fiscal officer or the designated fiscal officer's 948  
designee an itemized receipt for each charge upon returning the 949  
credit card. The officer or employee is liable in person and 950  
upon any official bond the officer or employee has given to the 951  
community school to reimburse the school treasury the amount for 952  
which the officer or employee does not provide itemized 953  
receipts. 954

(F) The use of a credit card account for expenses beyond 955  
those authorized by the governing authority constitutes misuse 956

of a credit card account. An officer or employee of a community 957  
school or a public servant as defined under section 2921.01 of 958  
the Revised Code who knowingly misuses a credit card account 959  
held by the governing authority violates section 2913.21 of the 960  
Revised Code. 961

(G) As used in this section, "credit card account" means 962  
any bank-issued credit card account, store-issued credit card 963  
account, financial institution-issued credit card account, 964  
financial depository-issued credit card account, affinity credit 965  
card account, or any other card account allowing the holder to 966  
purchase goods or services on credit or to transact with the 967  
account, and any debit or gift card account related to the 968  
receipt of grant moneys. "Credit card account" does not include 969  
a procurement card account, gasoline or telephone credit card 970  
account, or any other card account where merchant category codes 971  
are in place as a system of control for use of the card account. 972

**Sec. 3326.52.** (A) Not later than three months after the 973  
effective date of this section, the governing body of a STEM 974  
school that holds a credit card account on the effective date of 975  
this section shall adopt a written policy for the use of credit 976  
card accounts. Otherwise, a governing body shall adopt a written 977  
policy before first holding a credit card account. 978

The policy shall include provisions addressing all of the 979  
following: 980

(1) The officers or positions authorized to use credit 981  
card accounts; 982

(2) The types of expenses for which a credit card account 983  
may be used; 984

(3) The procedure for acquisition, use, and management of 985

a credit card account and presentation instruments related to 986  
the account including cards and checks; 987

(4) The procedure for credit card issuance, credit card 988  
reissuance, credit card cancellation, and the process for 989  
reporting lost or stolen credit cards; 990

(5) The STEM school's credit card account's maximum credit 991  
limit or limits; 992

(6) The actions or omissions by an officer or employee 993  
that qualify as misuse of a credit card account. 994

(B) The name of the STEM school shall appear on each 995  
presentation instrument related to the account including cards 996  
and checks. 997

(C) If the treasurer of the STEM school does not retain 998  
general possession and control of the credit card account and 999  
presentation instruments related to the account including cards 1000  
and checks, the governing body shall appoint a compliance 1001  
officer to perform the duties enumerated under division (D) of 1002  
this section. Except a chief administrator of a STEM school 1003  
serving as compliance officer, the compliance officer may not 1004  
use a credit card account. The compliance officer may not 1005  
authorize an officer or employee to use a credit card account. 1006  
If the chief administrator acting as compliance officer has 1007  
authority to use a credit card account, the governing body 1008  
monthly shall review the credit card account transaction detail 1009  
and shall sign an attestation stating the governing body 1010  
reviewed the credit card account transaction detail. The 1011  
treasurer is not eligible for appointment as compliance officer. 1012  
The chief administrator is eligible for appointment as 1013  
compliance officer. 1014

(D) The compliance officer, if applicable, and the 1015  
governing body at least quarterly shall review the number of 1016  
cards and accounts issued, the number of active cards and 1017  
accounts issued, the cards' and accounts' expiration dates, and 1018  
the cards' and accounts' credit limits. 1019

(E) If the treasurer retains general possession and 1020  
control of the credit card account and presentation instruments 1021  
related to the account including cards and checks, and the 1022  
governing body authorizes an officer or employee to use a credit 1023  
card, including through a system the treasurer utilizes to sign 1024  
out credit cards to the authorized users, the officer or 1025  
employee shall provide the treasurer or the treasurer's designee 1026  
an itemized receipt for each charge upon returning the credit 1027  
card. The officer or employee is liable in person and upon any 1028  
official bond the officer or employee has given to the school to 1029  
reimburse the school treasury the amount for which the officer 1030  
or employee does not provide itemized receipts. 1031

(F) The use of a credit card account for expenses beyond 1032  
those authorized by the governing body constitutes misuse of a 1033  
credit card account. An officer or employee of a STEM school or 1034  
a public servant as defined under section 2921.01 of the Revised 1035  
Code who knowingly misuses a credit card account held by the 1036  
governing body violates section 2913.21 of the Revised Code. 1037

(G) As used in this section, "credit card account" means 1038  
any bank-issued credit card account, store-issued credit card 1039  
account, financial institution-issued credit card account, 1040  
financial depository-issued credit card account, affinity credit 1041  
card account, or any other card account allowing the holder to 1042  
purchase goods or services on credit or to transact with the 1043  
account, and any debit or gift card account related to the 1044

receipt of grant moneys. "Credit card account" does not include 1045  
a procurement card account, gasoline or telephone credit card 1046  
account, or any other card account where merchant category codes 1047  
are in place as a system of control for use of the card account. 1048

Sec. 3328.52. (A) Not later than three months after the 1049  
effective date of this section, the board of trustees of a 1050  
college-preparatory boarding school that holds a credit card 1051  
account on the effective date of this section shall adopt a 1052  
written policy for the use of credit card accounts. Otherwise, a 1053  
board shall adopt a written policy before first holding a credit 1054  
card account. 1055

The policy shall include provisions addressing all of the 1056  
following: 1057

(1) The officers or positions authorized to use credit 1058  
card accounts; 1059

(2) The types of expenses for which a credit card account 1060  
may be used; 1061

(3) The procedure for acquisition, use, and management of 1062  
a credit card account and presentation instruments related to 1063  
the account including cards and checks; 1064

(4) The procedure for credit card issuance, credit card 1065  
reissuance, credit card cancellation, and the process for 1066  
reporting lost or stolen credit cards; 1067

(5) The school's credit card account's maximum credit 1068  
limit or limits; 1069

(6) The actions or omissions by an officer or employee 1070  
that qualify as misuse of a credit card account. 1071

(B) The name of the college-preparatory boarding school 1072

shall appear on each presentation instrument related to the 1073  
account including cards and checks. 1074

(C) If the fiscal officer of the college-preparatory 1075  
boarding school does not retain general possession and control 1076  
of the credit card account and presentation instruments related 1077  
to the account including cards and checks, the board shall 1078  
appoint a compliance officer to perform the duties enumerated 1079  
under division (D) of this section. Except a chief administrator 1080  
of college-preparatory boarding school serving as compliance 1081  
officer, the compliance officer may not use a credit card 1082  
account. The compliance officer may not authorize an officer or 1083  
employee to use a credit card account. If the chief 1084  
administrator acting as compliance officer has authority to use 1085  
a credit card account, the board monthly shall review the credit 1086  
card account transaction detail and shall sign an attestation 1087  
stating the board reviewed the credit card account transaction 1088  
detail. The fiscal officer is not eligible for appointment as 1089  
compliance officer. The chief administrator is eligible for 1090  
appointment as compliance officer. 1091

(D) The compliance officer, if applicable, and the board 1092  
at least quarterly shall review the number of cards and accounts 1093  
issued, the number of active cards and accounts issued, the 1094  
cards' and accounts' expiration dates, and the cards' and 1095  
accounts' credit limits. 1096

(E) If the fiscal officer retains general possession and 1097  
control of the credit card account and presentation instruments 1098  
related to the account including cards and checks, and the board 1099  
authorizes an officer or employee to use a credit card, 1100  
including through a system the fiscal officer utilizes to sign 1101  
out credit cards to the authorized users, the officer or 1102

employee shall provide the fiscal officer or the fiscal 1103  
officer's designee an itemized receipt for each charge upon 1104  
returning the credit card. The officer or employee is liable in 1105  
person and upon any official bond the officer or employee has 1106  
given to the school to reimburse the school treasury the amount 1107  
for which the officer or employee does not provide itemized 1108  
receipts. 1109

(F) The use of a credit card account for expenses beyond 1110  
those authorized by the board constitutes misuse of a credit 1111  
card account. An officer or employee of a college-preparatory 1112  
boarding school or a public servant as defined under section 1113  
2921.01 of the Revised Code who knowingly misuses a credit card 1114  
account held by the board violates section 2913.21 of the 1115  
Revised Code. 1116

(G) As used in this section, "credit card account" means 1117  
any bank-issued credit card account, store-issued credit card 1118  
account, financial institution-issued credit card account, 1119  
financial depository-issued credit card account, affinity credit 1120  
card account, or any other card account allowing the holder to 1121  
purchase goods or services on credit or to transact with the 1122  
account, and any debit or gift card account related to the 1123  
receipt of grant moneys. "Credit card account" does not include 1124  
a procurement card account, gasoline or telephone credit card 1125  
account, or any other card account where merchant category codes 1126  
are in place as a system of control for use of the card account. 1127

**Sec. 3375.392.** (A) A-Not later than three months after the 1128  
effective date of this amendment, a board of library trustees 1129  
appointed pursuant to section 3375.06, 3375.10, 3375.12, 1130  
3375.15, 3375.22, or 3375.30 of the Revised Code may authorize 1131  
an officer, employee, or appointee of the a free public library 1132

~~under its jurisdiction to use a credit card that the library~~ 1133  
~~holds to pay for expenses related to library business. The debt~~ 1134  
~~incurred as a result of the use of the credit card shall be paid~~ 1135  
~~from library funds.~~ 1136

~~(B) Misuse of a credit card of a free public library by an~~ 1137  
~~or library district that holds a credit card account on the~~ 1138  
~~effective date of this amendment shall adopt a written policy~~ 1139  
~~for the use of credit card accounts. Otherwise, a board shall~~ 1140  
~~adopt a written policy before first holding a credit card~~ 1141  
~~account.~~ 1142

The policy shall include provisions addressing all of the 1143  
following: 1144

(1) The officers, positions, or appointees authorized to 1145  
use credit card accounts; 1146

(2) The types of expenses for which a credit card account 1147  
may be used; 1148

(3) The procedure for acquisition, use, and management of 1149  
a credit card account and presentation instruments related to 1150  
the account including cards and checks; 1151

(4) The procedure for credit card issuance, credit card 1152  
reissuance, credit card cancellation, and the process for 1153  
reporting lost or stolen credit cards; 1154

(5) The library's or district's credit card account's 1155  
maximum credit limit or limits; 1156

(6) The actions or omissions by an officer, employee, or 1157  
appointee that qualify as misuse of a credit card account. 1158

(B) The name of the free public library or library 1159  
district shall appear on each presentation instrument related to 1160



the account including cards and checks. 1161

(C) If the fiscal officer of a free public library or 1162  
library district does not retain general possession and control 1163  
of the credit card account and presentation instruments related 1164  
to the account including cards and checks, the board shall 1165  
appoint a compliance officer to perform the duties enumerated 1166  
under division (D) of this section. The compliance officer may 1167  
use a credit card account only upon authority from the fiscal 1168  
officer of the free public library or library district, except 1169  
the director of a free public library or library district 1170  
serving in the role of compliance officer may use a credit card 1171  
if so authorized under the policy. If the compliance officer has 1172  
authority to use a credit card account, the board monthly shall 1173  
review the credit card account transaction detail and shall sign 1174  
an attestation stating the board reviewed the credit card 1175  
account transaction detail. The compliance officer may not 1176  
authorize an officer, employee, or appointee to use a credit 1177  
card account, except a director serving in the role of 1178  
compliance officer may authorize an officer, employee, or 1179  
appointee to use a credit card account. The fiscal officer of 1180  
the free public library or library district is not eligible for 1181  
appointment as compliance officer. The director is eligible for 1182  
appointment as compliance officer. 1183

(D) The compliance officer, if applicable, and the finance 1184  
committee of the board at least once every six months shall 1185  
review the number of cards and accounts issued, the number of 1186  
active cards and accounts issued, the cards' and accounts' 1187  
expiration dates, and the cards' and accounts' credit limits. 1188

(E) If the fiscal officer retains general possession and 1189  
control of the credit card account and presentation instruments 1190

related to the account including cards and checks, and the board 1191  
or director authorizes an officer, employee, or appointee to use 1192  
a credit card, including through a system the fiscal officer 1193  
utilizes to sign out credit cards to the authorized users, the 1194  
officer, employee, or appointee shall provide the fiscal officer 1195  
or the fiscal officer's designee an itemized receipt for each 1196  
charge upon returning the credit card. The officer, employee, or 1197  
appointee is liable in person and upon any official bond the 1198  
officer, employee, or appointee has given to the library or 1199  
district to reimburse the library or district treasury the 1200  
amount for which the officer, employee, or appointee does not 1201  
provide itemized receipts. 1202

(F) The use of a credit card account for expenses beyond 1203  
those authorized by the board constitutes misuse of a credit 1204  
card account. An officer, employee, or appointee of the library 1205  
is subject to or district or a public servant as defined under 1206  
section 2921.01 of the Revised Code who knowingly misuses a 1207  
credit card account held by the board violates section 2913.21 1208  
of the Revised Code. The officer, employee, or appointee also 1209  
may be found personally liable to the library in a civil action 1210  
for the officer's, employee's, or appointee's misuse of the 1211  
library's credit card. 1212

(C) Any officer, employee, or appointee of a free public 1213  
library who is authorized to use a credit card that the library 1214  
holds and who suspects the loss, the theft, or another person's 1215  
possible unauthorized use of the credit card shall notify the 1216  
board of library trustees immediately in writing of the 1217  
suspected loss, theft, or possible unauthorized use. The 1218  
officer, employee, or appointee may be held personally liable to 1219  
the library for any unauthorized debt resulting from the credit 1220  
card's loss, theft, or unauthorized use in the amount of fifty 1221

dollars or the amount charged to the credit card as a result of 1222  
the loss, theft, or unauthorized use, whichever is less. 1223

(G) As used in this section, "credit card account" means 1224  
any bank-issued credit card account, store-issued credit card 1225  
account, financial institution-issued credit card account, 1226  
financial depository-issued credit card account, affinity credit 1227  
card account, or any other card account allowing the holder to 1228  
purchase goods or services on credit or to transact with the 1229  
account, and any debit or gift card account related to the 1230  
receipt of grant moneys. "Credit card account" does not include 1231  
a procurement card account, gasoline or telephone credit card 1232  
account, or any other card account where merchant category codes 1233  
are in place as a system of control for use of the card account. 1234

**Sec. 6119.60.** (A) Not later than three months after the 1235  
effective date of this section, a board of trustees of a 1236  
regional water and sewer district that holds a credit card 1237  
account on the effective date of this section shall adopt a 1238  
written policy for the use of credit card accounts. Otherwise, a 1239  
board shall adopt a written policy before first holding a credit 1240  
card account. 1241

The policy shall include provisions addressing all of the 1242  
following: 1243

(1) The officers or positions authorized to use credit 1244  
card accounts; 1245

(2) The types of expenses for which a credit card account 1246  
may be used; 1247

(3) The procedure for acquisition, use, and management of 1248  
a credit card account and presentation instruments related to 1249  
the account including cards and checks; 1250

(4) The procedure for credit card issuance, credit card 1251  
reissuance, credit card cancellation, and the process for 1252  
reporting lost or stolen credit cards; 1253

(5) The district's credit card account's maximum credit 1254  
limit or limits; 1255

(6) The actions or omissions by an officer or employee 1256  
that qualify as misuse of a credit card account. 1257

(B) The name of the regional water and sewer district 1258  
shall appear on each presentation instrument related to the 1259  
account including cards and checks. 1260

(C) If the fiscal officer of the district does not retain 1261  
general possession and control of the credit card account and 1262  
presentation instruments related to the account including cards 1263  
and checks, the board shall appoint a compliance officer to 1264  
perform the duties enumerated under division (D) of this 1265  
section. The compliance officer may not use a credit card 1266  
account and may not authorize an officer or employee to use a 1267  
credit card account. The fiscal officer is not eligible for 1268  
appointment as compliance officer. 1269

(D) The compliance officer, if applicable, and the board 1270  
at least quarterly shall review the number of cards and accounts 1271  
issued, the number of active cards and accounts issued, the 1272  
cards' and accounts' expiration dates, and the cards' and 1273  
accounts' credit limits. 1274

(E) If the fiscal officer retains general possession and 1275  
control of the credit card account and presentation instruments 1276  
related to the account including cards and checks, and the board 1277  
authorizes an officer or employee to use a credit card, 1278  
including through a system the fiscal officer utilizes to sign 1279

out credit cards to the authorized users, the officer or 1280  
employee shall provide the fiscal officer or the fiscal 1281  
officer's designee an itemized receipt for each charge upon 1282  
returning the credit card. The officer or employee is liable in 1283  
person and upon any official bond the officer or employee has 1284  
given to the district to reimburse the district treasury the 1285  
amount for which the officer or employee does not provide 1286  
itemized receipts. 1287

(F) The use of a credit card account for expenses beyond 1288  
those authorized by the board constitutes misuse of a credit 1289  
card account. An officer or employee of a regional water and 1290  
sewer district or a public servant as defined under section 1291  
2921.01 of the Revised Code who knowingly misuses a credit card 1292  
account held by the board violates section 2913.21 of the 1293  
Revised Code. 1294

(G) As used in this section, "credit card account" means 1295  
any bank-issued credit card account, store-issued credit card 1296  
account, financial institution-issued credit card account, 1297  
financial depository-issued credit card account, affinity credit 1298  
card account, or any other card account allowing the holder to 1299  
purchase goods or services on credit or to transact with the 1300  
account, and any debit or gift card account related to the 1301  
receipt of grant moneys. "Credit card account" does not include 1302  
a procurement card account, gasoline or telephone credit card 1303  
account, or any other card account where merchant category codes 1304  
are in place as a system of control for use of the card account. 1305

**Section 2.** That existing sections 505.64, 511.234, 940.11, 1306  
940.12, 1545.072, 1711.131, 2913.21, 3313.291, and 3375.392 of 1307  
the Revised Code are hereby repealed. 1308