



www.lsc.ohio.gov

OHIO LEGISLATIVE SERVICE COMMISSION

Office of Research
and Drafting

Legislative Budget
Office

S.B. 15*
134th General Assembly

Bill Analysis

[Click here for S.B. 15's Fiscal Note](#)

Version: As Reported by Senate Local Government and Elections

Primary Sponsor: Sen. Wilson

Daniel DeSantis, Research Analyst

SUMMARY

- Protects the following officers from liability for loss of public funds when the officer has performed the officer's official duties with reasonable care: a county auditor, a county treasurer, a township fiscal officer and deputy township fiscal officer, the treasurer of a municipal corporation, community college district, technical college district, or state community college district, the fiscal officer or deputy fiscal office of the board of library trustees of a free public library, and the treasurer, auditor, or other fiscal officer of a charter county.
- Makes the same officers liable for loss of public funds resulting from the officer's negligence or other wrongful act.

DETAILED ANALYSIS

Fiscal officer liability

The bill modifies the standards for when certain fiscal officers are liable for the loss of public funds. These officers are: a county auditor, county treasurer, township fiscal officer, deputy township fiscal officer, the treasurer of a municipal corporation or officer of a municipal corporation that has the duties of a treasurer, the treasurer or other fiscal officer of a community college district, technical college district, or state community college district, the fiscal officer or deputy fiscal office of the board of library Trustees of a free public library, and the treasurer, auditor, or other fiscal officer of a county that has adopted a charter. The standard for each is the same: an officer is not liable for the loss of public funds if the officer

* This analysis was prepared before the report of the Senate Local Government and Elections Committee appeared in the Senate Journal. Note that the legislative history may be incomplete.

performed the officer's official duties with reasonable care, and the officer is only liable for the loss of public funds if the officer acted negligently, or committed some other wrongful act.¹

Under existing law, public officials generally are subject to strict personal liability for public money they receive or collect; this is a long-standing common law principle.² "Strict liability" is liability for loss resulting from the public official's actions no matter what level of care the public official exercised. An exception exists for county treasurers for losses resulting from any investment reasonably made pursuant to law.³

Under the bill, the affected officers would no longer be strictly liable for any losses of public funds; instead, officers are liable only for losses resulting from the officer's negligence or other wrongful act.

Charter counties

As described above, the provisions of the bill apply to the treasurer, auditor, or other officer having such duties for a county that has adopted a charter.⁴ This provision of the bill clarifies and confirms continuing law, which provides that any reference in the Ohio Revised Code to particular county officers, boards, commissions, and authorities mean, in the case of a county that has adopted a charter, the officer, board, commission, or authority of that county that exercises the same powers or perform the same acts, duties, or functions that are to be exercised or performed under the applicable section of law by officers, boards, commissions, or authorities of counties that have not adopted a charter.⁵

HISTORY

Action	Date
Introduced	01-26-21
Reported, S. Local Government & Elections	---

S0015-RS-134/ks

¹ R.C. 301.221, 319.41, 321.50, 507.14, 733.82, 3354.101, 3357.101, 3358.061, and 3375.361.

² R.C. 9.39, not in the bill.

³ R.C. 135.39, not in the bill.

⁴ R.C. 301.221; Ohio Constitution, Article X, Section 3.

⁵ R.C. 1.62, not in the bill.