



Ohio Revised Code Section 118.99 Penalty.

Effective: October 17, 2017

Legislation: House Bill 103 - 132nd General Assembly

(A) During the fiscal emergency period, no officer or employee of the municipal corporation, county, or township shall do any of the following:

(1) Knowingly enter into any contract, financial obligation, or other liability of the municipal corporation, county, or township involving an expenditure, or make any expenditure in excess of the amount permitted by division (E) of section 118.06 or division (B) of section 118.11 or by section 118.12 of the Revised Code;

(2) Knowingly enter into any contract, financial obligation, or other liability of the municipal corporation, county, or township, or knowingly execute or deliver debt obligations, or transfer, advance, or borrow moneys from one fund of the municipal corporation, county, or township to or for any other fund of the municipal corporation, county, or township where any of such actions are required to be approved by the financial planning and supervision commission unless such actions have been so approved or deemed to be approved as provided in or pursuant to this chapter;

(3) Knowingly fail or refuse to take any of the actions required by this chapter for the preparation or amendment of the financial plan, or knowingly prepare, present, or certify any information or report for the commission or any of its employees, advisory committees, task forces, or agents that is false or misleading or which is recklessly prepared or presented without due care for its accuracy, or, upon learning that any such information is false or misleading, or was recklessly prepared or presented, knowingly fail promptly to advise the commission, or the employee, advisory committee, task force, or agent to whom such information was given, of that fact;

(4) Knowingly use or cause to be used moneys of a construction fund for purposes other than the lawful purposes of the construction fund, or knowingly use or cause to be used moneys of a fund created under this chapter for the payment of principal and interest on debt obligations, or a bond retirement fund, or sinking fund for other than the payment of the principal of and interest on debt obligations or other authorized costs or payments from such funds, or knowingly fail to perform the



duty of such officer or employee to cause the prompt deposit of moneys to any of the funds referred to in this division.

(B) The prohibitions set forth in division (A) of this section are in addition to any other prohibitions provided by law for a municipal corporation, county, or township, or by or pursuant to a municipal charter.

(C) In addition to any other penalty or liability provided by law for a municipal corporation, county, or township, or by or pursuant to a municipal charter, a violation of division (A)(1), (2), (3), or (4) of this section is a misdemeanor of the second degree. Upon conviction of any officer or employee of a municipal corporation, county, or township for any violation under division (A)(1), (2), (3), or (4) of this section, such officer or employee shall forfeit office or employment. For the seven-year period immediately following the date of conviction, such officer shall also be ineligible to hold any public office or other position of trust in this state or be employed by any public entity in this state.