



Ohio Revised Code

Section 307.66 Memorial day appropriations.

Effective: October 06, 2026

Legislation: House Bill 297 - 136th General Assembly

The board of county commissioners, annually, shall appropriate, and advance upon application made no more than one hundred twenty days prior to memorial day, to each garrison or naval branch of the Army and Navy Union, U.S.A. and to each chartered post, garrison, or naval branch of any organization of veterans recognized and chartered by the congress, upon request of their officials, in the county, a sum of money not to exceed one thousand dollars to aid in defraying the expenses of memorial day.

Each such organization applying for an advance of funds shall submit with its application a statement of expenses incurred up to the time the application for an advance is submitted. Each such organization receiving money from this appropriation shall file a sworn statement accounting for the complete expenditures of the funds with the board within sixty days after the memorial day for which the funds were provided. Any unexpended funds shall be returned to the board of county commissioners within this period. Any organization failing to file a sworn statement within the prescribed time accounting for the complete expenditure of the funds shall not be eligible to receive an appropriation the following year. Two or more separate veterans' organizations, or two or more posts, garrisons, or naval branches of one or more veterans' organizations, or both, may pool their entitlements to funds and submit a joint or consolidated statement of expenses. Allowable items shall include expenses for arrangement of, support of, or participation in, local or countywide observances as may be desirable in the community; expenses for mapping, marking, and decorating graves of veterans; and other items incidental to these expenses.

The board of township trustees may, on or before the fifteenth day of May in each year, appropriate a sum to be determined by the board for each post within the township, from the general expense fund of the township, for the purpose of properly observing memorial day within the township, and if any post is located within the township, the appropriation shall be made to that post. Any municipal corporation located within a township may cooperate with the township, or with the county, in observing memorial day, and the legislative authority of the municipal corporation may make the necessary appropriation for the observance.

If any posts have become extinct or unable to attend to memorial day services, the appropriation by the board of county commissioners or the board of township trustees shall be made to a post or unit of the sons of union veterans of the civil war, woman's relief corps, or



daughters of veterans, or to any civic or patriotic organization willing and able to undertake and perform the work of commemoration and observance of memorial day. If the appropriation by the board of county commissioners is made to a civic organization, it shall not exceed two hundred dollars.
