



ENACTMENT NEWS

Senate Bill 10

Theft-in-office penalties / Warrants on county treasury for court expenses

Effective January 7, 2021 and April 7, 2021

On January 7, 2021, Governor DeWine signed Senate Bill 10 (Sen. Wilson) into law. The bill provisions of the bill pertaining to theft-in-office penalties contained an emergency clause, thus becoming effective upon the governor's signature. Provisions pertaining to warrants for court expenses take effect on April 7, 2021.

Theft in Office Penalties

The bill increases the penalties for the offense of theft in office (R.C. 2921.41). Under previous law, the highest penalty for the offense was an F3, if the value of property or services stolen was \$7,500 or more. S.B.10 now provides that the F3 penalty applies if the amount is \$7,500 or more, but less than \$149,999.99. The bill further creates an F2 penalty, if the amount is \$150,000 or more, but less than \$749,999.99, and an F1 penalty for any amount equal to or greater than \$750,000.

The bill requires a person convicted of theft in office to pay restitution to any public entity that suffered loss, for the costs of accounting or auditing, but not to exceed the amount of restitution imposed for all of the property or service that is the subject of the offense, or for all of the actual loss suffered. Restitution imposed for theft in office is not dischargeable in bankruptcy, and records of a conviction for theft in office are not eligible for sealing.

Warrants on County Treasury for Court Expenses

S.B. 10 also contains provisions pertaining to a county auditor's authority to issue warrants for payment of county obligations upon a court order for expenses. Upon presentation of a court order for expenses incurred by a court funded by a county, the county auditor must issue a warrant on the county treasurer for those expenses payable from the county treasury. In so doing, the auditor may require the court to provide a court-approved invoice, bill, receipt, check, or contract related to the order. The auditor has no liability for those expenses, but, if the auditor questions the validity of the expenses, the auditor must issue the warrant under protest, notifying both the court and the auditor of state of the protest. Should the auditor refuse to issue the warrant, a writ of mandamus may compel the auditor to issue the warrant. Upon receiving the notice of filing of a warrant under protest, the auditor of state may review the warrant during the next regularly scheduled audit of the court that presented the documents that led to the issuance of the warrant under protest.

The Ohio Senate passed the bill by a vote of 32-0 on March 13, 2019, and the House of Representatives passed an amended version of the bill by a vote of 90-0 on June 9, 2020, with both chambers unanimously agreeing on the conference committee report on December 17, 2020.