

ORDINANCE NO. 25-32

ADOPTED ON: 12-15-25

AN ORDINANCE AMENDING THE VILLAGE OF THORNVILLE CREDIT CARD POLICY AND DECLARING AN EMERGENCY

WHEREAS, with Ordinance No. 19-01, adopted on February 5, 2019, Council for the Village of Thornville created and established a credit card policy to comply with the requirements set forth by the Ohio legislature; and

WHEREAS, with Ordinance 24-12, adopted on November 25, 2024, Council for the Village of Thornville amended the Village credit policy to reflect the financial operations and needs of the Village; and

WHEREAS, with the recent publication of Bulletin 2025-013, the Ohio Auditor of State provided policy recommendations for tax-exempt public offices, including political subdivisions, that utilize credit cards for official purchases; and

WHEREAS, the Auditor's office recommends that tax-exempt public offices adopt a written policy regarding the use of the entity's tax-exempt certificate and when an employee is eligible for reimbursement by the entity for use of a personal credit card or account; and

WHEREAS, the Auditor's office also recommends tax-exempt public offices require Fiscal Officers to file Sales/Use Tax Application for Refund ("STAR") forms when the entity was incorrectly charged Ohio sales tax on a credit card at the point of sale; and

WHEREAS, Council for the Village of Thornville now wants to amend its current credit card policy to incorporate these recommendations by the Ohio Auditor State so as to ensure Village funds continue to be spent accordingly under Ohio law.

NOW, **THEREFORE, BE IT ORDAINED** by the Council of the Village of Thornville, County of Perry, State of Ohio:

SECTION 1: Council for the Village of Thornville hereby amends the Village of Thornville, Ohio Credit Card Policy as set forth in the document attached hereto as Exhibit A and incorporated herein by reference.

SECTION 2: Council hereby expressly declares that the Village of Thornville, Ohio Credit Card Policy attached hereto as Exhibit A shall serve as the exclusive written policy of the Village for the use of credit card accounts, shall supersede all other written policies related to the use of credit card accounts, and shall apply to all employees, officers, and departments of the Village.

SECTION 3: It is hereby found and determined that all formal actions of this Council concerning and relating to the passage of this Ordinance were adopted in an open meeting of Council and that all deliberations of the Council and any of the decision making bodies of the Village of Thornville which resulted in such formal actions were in meetings open to the public in compliance with all legal requirements of the State of Ohio.

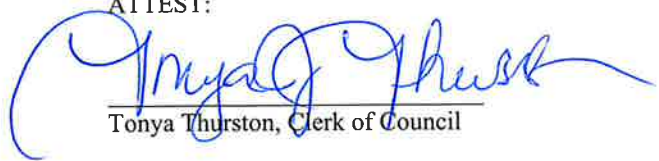
SECTION 4: All prior legislation, or any parts thereof, which is/are inconsistent with this Ordinance is/are hereby repealed as to the inconsistent parts thereto.

SECTION 5: Council declares this to be an emergency measure immediately necessary for the preservation of the public peace, health, and safety of this municipality and the further reason that the updates to the Village Credit Card Policy must take effect immediately to ensure that all current and future expenses facilitated by credit card purchases remain compliant with Village policy under Ohio law. Wherefore, provided this Ordinance receives the required affirmative votes of Council, this Ordinance shall take effect and be in force immediately upon passage by Council.

Passed in Council this 15th day of December, 2025.


Amanda Lackey, Mayor

ATTEST:



Tonya Thurston, Clerk of Council

APPROVED:

Approved as to form this 12th day of December 2025



Brian M. Zets, Esq.
Village Solicitor