

RECORD OF ORDINANCES

GOVERNMENT FORMS & SUPPLIES 844-224-3338 FORM NO. 30043

2026-1-O

01-12-2026

Ordinance No. _____

Passed _____, 20_____

AN ORDINANCE AMENDING AND REPLACING SECTION 12.16 OF THE VILLAGE OF BREMEN EMPLOYEE HANDBOOK ESTABLISHING THE VILLAGE'S CREDIT CARD POLICY AND DECLARING AN EMERGENCY

WHEREAS, Council for the Village of Bremen previously amended the Village credit card policy to comply with the requirements set forth by the Ohio legislature; 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 Bremen 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 BREMEN, FAIRFIELD COUNTY, STATE OF OHIO:

SECTION 1: Section 12.16 of the Employee Handbook shall be amended and replaced as set forth in the document entitled "Section 12.16: Village of Bremen, Ohio Credit Card Policy" attached hereto as Exhibit A and incorporated herein by reference.

SECTION 2: All other Sections and Sub-Sections of the Employee Handbook, not specifically addressed in Exhibit A, shall remain unchanged, in effect, and enforceable.

SECTION 3: Council hereby expressly declares that the 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 and shall apply to all employees, officers, and departments of the Village.

SECTION 4: All prior legislation, or any parts thereof, which is/are inconsistent with this Ordinance is/are hereby repealed as to the inconsistent parts thereto.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: It is hereby found and determined that all formal actions of this Council concerning and relating to the adoption of this Ordinance were adopted in an open meeting of this Council, and that any and all deliberations of this Council and any of its committees that resulted in such formal action were in meetings open to the public, in compliance with all legal requirements of the laws of the State of Ohio.

SECTION 6: Council declares this to be an emergency measure immediately necessary for the preservation of the public peace, health, and safety of this municipality

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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.

Motion to pass as emergency: N. Taylor

Seconded: J. Cline

Ayes: 5 Nays: 0

Motion: J. Schmetz

Seconded: N. Taylor

Ayes: 5 Nays: 0

Passed in Council this 12th day of January, 2026.

Anthony Taylor, Mayor

ATTEST:

Lydia Coakley
Lydia Coakley, Fiscal Officer
Carter (LJ)

APPROVED:

Approved as to form this 30th day of December 2025:

Brian M. Zets
Brian M. Zets, Esq.
Village Solicitor