



## Ohio Revised Code

### Section 3307.812 Tax exemptions and deferrals.

Effective: January 7, 2013

Legislation: Senate Bill 342 - 129th General Assembly

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In establishing an STRS defined contribution plan, the state teachers retirement board may do all things necessary to avoid the system being required to pay federal or state income taxes on contributions to the plan or amounts earned under the plan and, to the extent permitted under federal or state law, to allow members participating in the plan to make tax deferred contributions for periods of interrupted or prior service.

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