



## Ohio Revised Code

Section 3309.812 Qualification of plan as retirement system maintained by a state or local government entity for federal tax purposes.

Effective: April 9, 2001

Legislation: Senate Bill 270 - 123rd General Assembly

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Each plan established under section 3309.81 of the Revised Code shall meet the requirements necessary to qualify as a retirement system maintained by a state or local government entity under section 3121(b)(7)(F) of the "Internal Revenue Code of 1986," 100 Stat. 2085, 26 U.S.C.A. 3121(b)(7)(F), as amended. Each participant in a plan shall qualify as a member of that system.

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