



## Ohio Revised Code

### Section 3334.16 Exemption from federal tax liability.

Effective: September 29, 2005

Legislation: House Bill 66 - 126th General Assembly

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The general assembly hereby finds that the prepaid tuition program providing for the sale of tuition credits units by the Ohio tuition trust authority is an official state function, offered through an agency of this state, which agency receives state appropriations. Therefore, the authority is directed by the state of Ohio to assume it is exempt from federal tax liability.

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