



Ohio Revised Code

Section 3309.811 Qualification of plan as governmental plan for federal tax purposes.

Effective: April 9, 2001

Legislation: Senate Bill 270 - 123rd General Assembly

Each plan established under section 3309.81 of the Revised Code shall qualify as a governmental plan under section 414(d) of the "Internal Revenue Code of 1986," 100 Stat. 2085, 26 U.S.C.A. 414(d), as amended, and meet the requirements of section 401(a) of the "Internal Revenue Code of 1986," 26 U.S.C.A. 401(a), as amended, applicable to governmental plans.
