

## Ohio Revised Code

Section 305.172 Health savings account program.

Effective: August 17, 2006

Legislation: House Bill 46 - 126th General Assembly

As used in this section, "county officer or employee" includes, but is not limited to, a member or employee of the county board of elections.

The board of county commissioners of any county may establish and maintain a health savings account program whereby county officers or employees may establish and maintain health savings accounts in accordance with section 223 of the Internal Revenue Code. Public moneys may be used to pay for or fund federally qualified high deductible health plans that are linked to health savings accounts or to make contributions to health savings accounts.