



## Ohio Revised Code

### Section 9.361 Payroll deduction benefit program.

Effective: February 12, 2004

Legislation: Senate Bill 82 - 125th General Assembly

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A board of county commissioners may authorize, by resolution, a payroll deduction benefit program to implement the qualified transportation fringe benefit provided for in section 132(f) of the Internal Revenue Code of 1986, 26 U.S.C. 132(f), as amended, for county employees, but only insofar as it applies to parking and transit passes. If the program includes a parking benefit for parking at a facility that is not owned by the county, the county shall require a third-party administrator to administer the program for the county, unless, on or before the effective date of this section, the county already is providing such a parking benefit for which it is acting as the administrator.

The resolution shall provide a process whereby any county officer or employee may participate in or withdraw from the program upon the filing of a written application. Upon appropriate written authorization, the county auditor shall make the appropriate payroll deductions and issue warrants as required by the program.

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