



Ohio Revised Code

Section 148.10 Withholding of restitution for certain sex offenses or theft in office from deferred compensation.

Effective: September 30, 2025

Legislation: House Bill 96

(A) Notwithstanding any other provision of this chapter, any payment, other than a survivorship benefit, that is to be made to a person by a deferred compensation program pursuant to those sections or a deferred compensation program offered by a government unit, as defined in section 148.06 of the Revised Code, or by a municipal corporation is subject to any withholding order issued pursuant to section 2907.15 or division (C)(2)(b) of section 2921.41 of the Revised Code. The public employees retirement board, the governing board, as defined in section 148.06 of the Revised Code, that is associated with a government unit, and the governing board, administrator, depository, or trustee of a deferred compensation program of a municipal corporation shall comply with that withholding order in making payment.

(B) Notwithstanding any other provision of this chapter, if a deferred compensation program receives a notice pursuant to section 2907.15 or division (D) of section 2921.41 of the Revised Code that a person who has a participant account has been charged with a violation of section 2907.02, 2907.03, 2907.04, 2907.05, or 2921.41 of the Revised Code, no payment from that account shall be made prior to whichever of the following is applicable:

- (1) If the person is convicted of or pleads guilty to the violation and a motion for a withholding order for purposes of restitution has not been filed under section 2907.15 or division (C)(2)(b)(i) of section 2921.41 of the Revised Code, thirty days after the day on which the person is sentenced for the violation;
- (2) If the person is convicted of or pleads guilty to the violation and a motion for a withholding order for purposes of restitution has been filed under section 2907.15 or division (C)(2)(b)(i) of section 2921.41 of the Revised Code, the day on which the court decides the motion;
- (3) If the charge is dismissed or the person is found not guilty or not guilty by reason of insanity of the violation, the day on which the dismissal of the charge or the verdict is entered in the journal of



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the court.