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**Sec. 3309.812. EACH PLAN ESTABLISHED UNDER SECTION 3309.81 OF THE REVISED CODE SHALL MEET THE REQUIREMENTS NECESSARY TO QUALIFY AS A RETIREMENT SYSTEM MAINTAINED BY A STATE OR LOCAL GOVERNMENT ENTITY UNDER SECTION 3121(b)(7)(F) OF THE "INTERNAL REVENUE CODE OF 1986," 100 STAT. 2085, 26 U.S.C.A. 3121(b)(7)(F), AS AMENDED. EACH PARTICIPANT IN A PLAN SHALL QUALIFY AS A MEMBER OF THAT SYSTEM.**

EFF: 4-9-01