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Sec. 742.32. The fiscal officer of each employer shall transmit promptly to the secretary of the board of trustees of the police and firemen's disability and pension fund a report of ~~member~~ EMPLOYEE deductions at such intervals and in such form as the board requires. The report shall show all deductions for the fund made pursuant to section 742.31 of the Revised Code and shall be accompanied by warrants or checks covering the total of such deductions. Separate warrants or checks shall be so transmitted for that portion of such deductions made from the salaries of members of the police department and for that portion of such deductions made from the salaries of members of the fire department. The secretary of the board, after making a record of all such receipts and crediting each ~~member's~~ EMPLOYEE'S individual account with the amount deducted from his salary, shall deposit the receipts with the treasurer of state for use as provided by this chapter. Where an employer fails or refuses to deduct contributions for any ~~member~~ EMPLOYEE and transmit such amounts to the fund, the board may make a determination of the employee's liability for contributions and certify to the employer the amounts due for collection in the same manner and subject to the same penalties as payments due the employer's contributions funds.

Emergency
6/30/91