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Sec. 742.32. The fiscal officer of each employer shall transmit monthly to the secretary of the board of trustees of the Ohio police and fire pension fund a report of employee deductions 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 payments covering the total of such deductions. The report shall also include the name of each member for whom deductions were made and the portion of the payment attributed to that member. Separate payments 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 report and payment are due the last day of the month following the last day of the reporting period. A penalty of five per cent of the total amount due for the particular reporting period determined under section 742.352 of the Revised Code shall be added when assessed if any of the following occur:

(A) The report, together with payments is received by the board after the due date or is not in the form required by the board.

(B) Payments to cover the total amount due from the salaries of all employees of the employer, is transmitted thirty or more days after the last day of the reporting period are received by the board after the due date. The

The penalty shall be added to and collected on the next succeeding regular employer billing. If the penalty is not paid within three months sixty days after it is added to the regular employer billing, interest at a rate determined by the board may be charged on the total amount due and the amount of the penalty from the date the amount is due to the date of payment.

The secretary of the board, after making a record of all such receipts and crediting each employee's individual account with the amount deducted from the employee's salary, shall deposit the receipts with the treasurer of state for use as provided by this chapter. Where an employer fails to deduct contributions for any 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.

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SECTION 3. (A) As used in this section, "employer" has the same meaning as in division (D) of section 742.01 of the Revised Code.

(B)(1) Notwithstanding section 742.38 of the Revised Code, as that section existed immediately prior to the effective date of its amendment by this act, and subject to division (C) of this section, the Board of Trustees of the Ohio Police and Fire Pension Fund shall reduce by ninety per cent a fine incurred prior to the effective date of this section under division (A)(2) of section 742.38 of the Revised Code if, prior to that date, the Board received from the employer who is subject to the fine the report that is the subject of the fine and the report was in the form provided in rules adopted by the Board. If the total amount of outstanding fines assessed against an employer under division (A)(2) of section 742.38 of the Revised Code exceeds \$30,000 after the reduction required by this division, the board shall further reduce the total amount of the outstanding fines to \$30,000.

(2) Notwithstanding sections 742.32 and 742.35 of the Revised Code, as those sections existed immediately prior to the effective date of their amendment by this act, and subject to division (C) of this section, the Board shall reduce by fifty per cent a penalty incurred under section 742.32 or 742.35 of the Revised Code during the period beginning January 1, 2000, and ending on the effective date of this section, if on or before the date that is six months after the date the report and payment were due, the Board receives from the employer the report and payment that are the subject of the penalty and the report is in the form provided in rules adopted by the Board.

(C)(1) Not later than June 1, 2002, an employer shall pay to the Fund the amount of all fines and penalties described in division (B) of this section, as reduced under this section.

(2) If an employer fails to pay all amounts due in accordance with division (C)(1) of this section or to file all required reports, the Board shall reinstate to the original amount any fine or penalty that was reduced and the employer shall pay to the Fund the reinstated fine or penalty amount. If the employer fails to pay the reinstated fine or penalty amount, that amount shall be collected from the county auditor in the same manner as is provided in section 742.35 of the Revised Code.

(3) To each employer that, prior to the effective date of this section, paid the full amount of a fine or penalty reduced under

division (B) of this section, the Board shall either refund the amount of the reduction or use the amount to reduce any outstanding amounts owed by the employer to the Fund under Chapter 742. of the Revised Code.

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