



**Ohio  
Retirement  
Study  
Council**

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To: ORSC Members  
From: Ali Yogmour, Assistant Research Associate *AY*  
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Subject: Am. S.B. 10

S.B. 10 increases the penalty for theft in public office based on the amount of property or services stolen, includes audit costs of the entity that suffered the loss as restitution, and clarifies that restitution imposed for theft in office is not dischargeable in Chapter 7 bankruptcy under federal law.

Under current law, payment of retirement and disability benefits, other than a return on contributions, are prohibited to a person who commits theft in public office if the offense occurred while the person was a member of a state retirement system or alternative retirement plan and held one of the following positions of "honor, trust, or profit."

The new restitution penalties will apply to the existing members of a state retirement plan or alternative retirement plan. However, because the provisions surrounding forfeiture of retirement benefits are not affected by S.B. 10, it will not require review by the Ohio Retirement Study Council.

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