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* Repealed 1480L Am Sub SB 270
eff 4-9-01

144 OH
Am. Sub. HB 382

Sec. 3309.58. Each employer shall keep such records and shall furnish such information and assistance to the school employees retirement board as it requires in the discharge of its duties. ~~Where~~ UPON A FINDING BY THE BOARD THAT an employer ~~fails~~ HAS FAILED or ~~refuses~~ REFUSED to deduct contributions for any employees during any year and to transmit such amounts to the retirement system, the retirement board may make a determination of the ~~employees' liability for contributions (excluding that which applies to any deceased employee)~~ AMOUNT OF THE DELINQUENT CONTRIBUTIONS, INCLUDING INTEREST AT A RATE SET BY THE RETIREMENT BOARD, FROM THE END OF EACH YEAR, and certify TO THE EMPLOYER the amounts for collection. IF THE AMOUNT IS NOT PAID BY THE EMPLOYER, IT MAY BE CERTIFIED FOR COLLECTION in the same manner as payments due the employers' trust fund, ~~provided that any amounts so collected shall be a penalty against the employer and held in trust pending receipt of contributions from such employees for the period involved as provided by law and, thereafter, the amount in trust shall be refunded to the employer.~~

Emergency
6/30/91