

SECTION 4. It is the intent of the General Assembly by this act to comply with the provision of section 415 of the "Internal Revenue Code of 1986," 100 Stat. 2085, 26 U.S.C.A. 415, as amended, and to be subject to the limitations established by divisions (b)(2)(F) and (G) of that section. Nothing in this act shall be construed as an election by the General Assembly, the Public Employees Retirement System, the Police and Firemen's Disability and Pension Fund, the School Employees Retirement System, the State Teachers Retirement System, or the State Highway Patrol Retirement System to be subject to the special rule established by division (b)(10) of section 415 of the Internal Revenue Code.

EFF. 7-24-90