

As Introduced

**135th General Assembly
Regular Session
2023-2024**

S. B. No. 194

Senator Reynolds

A BILL

To amend section 742.33 of the Revised Code to 1
increase contribution amounts that employers of 2
full-time municipal police officers must make to 3
the Ohio Police and Fire Pension Fund. 4

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF OHIO:

Section 1. That section 742.33 of the Revised Code be 5
amended to read as follows: 6

Sec. 742.33. (A) Each employer shall pay monthly, on such 7
dates as the board of trustees of the Ohio police and fire 8
pension fund requires, from its general fund, or from a levy 9
imposed pursuant to division (J), (W), or (JJ) of section 10
5705.19 of the Revised Code, to the fund an amount known as the 11
"police officer employers' contribution~~7.~~" ~~which shall be~~ 12
~~nineteen and one-half~~ The police officer employers' contribution 13
is a certain per cent of the salaries as defined in division (L) 14
of section 742.01 of the Revised Code of the members of the 15
police department of the employer as follows: 16

(1) For salaries earned by the members in pay periods 17
beginning before June 29, 2024, nineteen and one-half per cent; 18

(2) For salaries earned by the members in pay periods 19

beginning not earlier than June 30, 2024, but not later than 20
June 29, 2025, twenty-one per cent; 21

(3) For salaries earned by the members in pay periods 22
beginning not earlier than June 30, 2025, but not later than 23
June 29, 2026, twenty-two per cent; 24

(4) For salaries earned by the members in pay periods 25
beginning not earlier than June 30, 2026, but not later than 26
June 29, 2027, twenty-three per cent; 27

(5) For salaries earned by the members in pay periods 28
beginning not earlier than June 30, 2027, twenty-four per cent. 29

(B) The taxing authority of each municipal corporation in 30
which there was a police relief and pension fund on October 1, 31
1965, shall annually, in the manner provided for making other 32
municipal levies and in addition to all other levies authorized 33
by law, levy a tax of three-tenths of one mill upon all the real 34
and personal property as listed for taxation in the municipal 35
corporation for the purpose of paying the police officer 36
employers' contribution and the municipal corporation's accrued 37
liability for its former police relief and pension fund and 38
interest thereon, and of defraying the current operating 39
expenses of the municipal corporation. The annual revenues 40
derived from the tax shall be used in the following order: 41

(1) First, to pay the current police officer employers' 42
contribution and any interest related thereto; 43

(2) Second, to pay any accrued liability chargeable to the 44
municipal corporation during the current calendar year for its 45
former police relief and pension fund and any interest related 46
thereto; 47

(3) Third, to defray the current operating expenses of the 48

municipal corporation. 49

Section 2. That existing section 742.33 of the Revised 50
Code is hereby repealed. 51