

**As Introduced**

**136th General Assembly**

**Regular Session**

**2025-2026**

**H. B. No. 280**

**Representatives Abrams, Hall, T.**

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To amend sections 742.16, 742.33, 742.34, 5705.06,  
and 5705.31 and to repeal section 742.311 of the  
Revised Code regarding contributions to the Ohio  
Police and Fire Pension Fund.

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

**Section 1.** That sections 742.16, 742.33, 742.34, 5705.06,  
and 5705.31 of the Revised Code be amended to read as follows:

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**Sec. 742.16.** The board of trustees of the Ohio police and  
fire pension fund shall establish a period of not more than  
thirty years to amortize the Ohio police and fire pension fund's  
unfunded actuarial accrued pension liabilities. ~~The board shall  
adopt a plan that specifies how it proposes to meet the thirty-  
year amortization period not later than December 31, 2006. If  
the period necessary to amortize the unfunded actuarial accrued  
pension liability exceeds thirty years, as determined by the  
actuarial valuation required by section 742.14 of the Revised  
Code, the board, not later than ninety days after receipt of the  
valuation, shall prepare and submit to the Ohio retirement study  
council and the standing committees of the house of  
representatives and the senate with primary responsibility for  
retirement legislation a report that includes the following  
information:—~~

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~~(A) The number of years needed to amortize the unfunded- 22  
actuarial accrued pension liability as determined by the- 23  
actuarial valuation; 24~~

~~(B) A plan approved by the board that indicates how the 25  
board will reduce the amortization period of unfunded actuarial- 26  
accrued pension liability to not more than thirty years; 27~~

~~(C) Whether the board has made any progress in meeting the 28  
thirty-year amortization period. 29~~

**Sec. 742.33.** (A) Each employer shall pay monthly, on such 30  
dates as the board of trustees of the Ohio police and fire 31  
pension fund requires, from its general fund, or from a levy 32  
imposed pursuant to division (J), (W), or (JJ) of section 33  
5705.19 of the Revised Code, to the fund an amount known as the 34  
"police officer employers' contribution," ~~which shall be 35~~  
nineteen and one-half Subject to the adjustment required under 36  
division (B) of this section, the police officer employers' 37  
contribution is a certain per cent of the salaries as defined in 38  
division (L) of section 742.01 of the Revised Code of the 39  
members of the police department of the employer as follows: 40

(1) For salaries earned by the members in pay periods 41  
beginning before the first day of July that first occurs after 42  
the effective date of this amendment, the contribution is 43  
nineteen and one-half per cent. 44

(2) For salaries earned by the members in pay periods 45  
beginning on the first day of July that first occurs after the 46  
effective date of this amendment, and on each subsequent first 47  
day of July that occurs thereafter through the first day of July 48  
that occurs for the fourth time after that date, the 49  
contribution amount described under division (A) (1) of this 50

section shall be increased by one per cent until it equals 51  
twenty-three and one-half per cent. 52

(3) For salaries earned by the members in pay periods 53  
beginning on the first day of July that occurs for the fifth 54  
time after the effective date of this amendment, the 55  
contribution is twenty-four per cent. 56

(B) If the period necessary to amortize the Ohio police 57  
and fire pension fund's unfunded actuarial accrued pension 58  
liability exceeds thirty years, as determined by an actuarial 59  
valuation that is completed subsequent to the first day of July 60  
described under division (A) (3) of this section, the board shall 61  
adjust the police officer employers' contribution to a rate 62  
determined by the board's actuary. The board may adjust the rate 63  
over a period not to exceed three years occurring immediately 64  
after the date on which the actuarial valuation is completed. In 65  
adjusting the rate, the board shall not do any of the following: 66

(1) Adjust the rate unless it is adjusted to the same rate 67  
to which the firefighter employers' contribution is adjusted 68  
under division (B) of section 742.34 of the Revised Code; 69

(2) Adjust the rate by more than one and one-half per cent 70  
over the three-year period occurring immediately after the date 71  
on which the actuarial valuation is completed; 72

(3) During the three-year period described under division 73  
(B) (2) of this section, implement the adjustment by more than 74  
one-half per cent over any one-year period. 75

(C) If the board adjusts the police officer employers' 76  
contribution under division (B) of this section based on an 77  
actuarial valuation described under that division, the initial 78  
adjustment is effective for salaries earned by the members in 79

pay periods beginning not earlier than the first day of July 80  
that occurs after the date on which the actuarial valuation is 81  
completed. Any subsequent adjustment that the board implements 82  
as described under division (B) (3) of this section is effective 83  
for salaries earned by the members in pay periods beginning not 84  
earlier than each first day of July that occurs thereafter. 85

(D) The taxing authority of each municipal corporation in 86  
which there was a police relief and pension fund on October 1, 87  
1965, shall annually, in the manner provided for making other 88  
municipal levies and in addition to all other levies authorized 89  
by law, levy a tax of three-tenths of one mill upon all the real 90  
and personal property as listed for taxation in the municipal 91  
corporation for the purpose of paying the police officer 92  
employers' contribution and the municipal corporation's accrued 93  
liability for its former police relief and pension fund and 94  
interest thereon, and of defraying the current operating 95  
expenses of the municipal corporation. The annual revenues 96  
derived from the tax shall be used in the following order: 97

(1) First, to pay the current police officer employers' 98  
contribution and any interest related thereto; 99

(2) Second, to pay any accrued liability chargeable to the 100  
municipal corporation during the current calendar year for its 101  
former police relief and pension fund and any interest related 102  
thereto; 103

(3) Third, to defray the current operating expenses of the 104  
municipal corporation. 105

**Sec. 742.34.** (A) Each employer shall pay monthly, on such 106  
dates as the board of trustees of the Ohio police and fire 107  
pension fund requires, from its general fund, or from a levy 108

imposed pursuant to division (I), (W), or (JJ) of section 109  
5705.19 of the Revised Code, to the fund an amount known as the 110  
"firefighter employers' contribution," which, subject to the 111  
adjustment required under division (B) of this section, shall be 112  
twenty-four per cent of the salaries as defined in division (L) 113  
of section 742.01 of the Revised Code of the members of the fire 114  
department of the employer. 115

(B) If the period necessary to amortize the Ohio police 116  
and fire pension fund's unfunded actuarial accrued pension 117  
liability exceeds thirty years, as determined by an actuarial 118  
valuation that is completed subsequent to the first day of July 119  
as described under division (A) (3) of section 742.33 of the 120  
Revised Code, the board shall adjust the firefighter employers' 121  
contribution to a rate determined by the board's actuary. The 122  
board may adjust the rate over a period not to exceed three 123  
years occurring immediately after the date on which the 124  
actuarial valuation is completed. In adjusting the rate, the 125  
board shall not do any of the following: 126

(1) Adjust the rate unless it is adjusted to the same rate 127  
to which the police officer employers' contribution is adjusted 128  
under division (B) of section 742.33 of the Revised Code; 129

(2) Adjust the rate by more than one and one-half per cent 130  
over the three-year period occurring immediately after the date 131  
on which the actuarial valuation is completed; 132

(3) During the three-year period described under division 133  
(B) (2) of this section, implement the adjustment by more than 134  
one-half per cent over any one-year period. 135

(C) If the board adjusts the firefighter employers' 136  
contribution under division (B) of this section based on the 137

actuarial valuation described under that division, the initial 138  
adjustment is effective for salaries earned by the members in 139  
pay periods beginning not earlier than the first day of July 140  
that occurs after the date on which the actuarial valuation is 141  
completed. Any subsequent adjustment that the board implements 142  
as described under division (B) (3) of this section is effective 143  
for salaries earned by the members in pay periods beginning not 144  
earlier than each first day of July that occurs thereafter. 145

(D) The taxing authority of each municipal corporation in 146  
which there was a firemen's relief and pension fund on October 147  
1, 1965, shall annually, in the manner provided for making other 148  
municipal levies and in addition to all other levies authorized 149  
by law, levy a tax of three-tenths of one mill upon all the real 150  
and personal property as listed for taxation in the municipal 151  
corporation for the purpose of paying the firefighter employers' 152  
contribution and the municipal corporation's accrued liability 153  
for its former firemen's relief and pension fund and interest 154  
thereon, and of defraying the current operating expenses of the 155  
municipal corporation. The annual revenues derived from the tax 156  
shall be used in the following order: 157

(1) First, to pay the current firefighter employers' 158  
contribution and any interest related thereto; 159

(2) Second, to pay any accrued liability chargeable to the 160  
municipal corporation during the current calendar year for its 161  
former firemen's relief and pension fund and any interest 162  
related thereto; 163

(3) Third, to defray the current operating expenses of the 164  
municipal corporation. 165

**Sec. 5705.06.** The following special levies are hereby 166

authorized without vote of the people: 167

(A) A levy for any specific permanent improvement which 168  
the subdivision is authorized by law to acquire, construct, or 169  
improve, or any class of such improvements which could be 170  
included in a single bond issue; 171

(B) A levy for the library purposes of the subdivision, in 172  
accordance with the provisions of the Revised Code authorizing 173  
levies for such purposes, but only to the extent so authorized; 174

(C) In the case of a municipal corporation, a levy for a 175  
municipal university under section 3349.13 of the Revised Code, 176  
but only to the extent authorized; 177

(D) In the case of a county, a levy for the construction, 178  
reconstruction, resurfacing, and repair of roads and bridges, 179  
other than state roads and bridges; 180

(E) In the case of a county, a levy for paying the 181  
county's proportion of the cost of the construction, 182  
improvement, and maintenance of state highways; 183

(F) In the case of a township, a levy for the 184  
construction, reconstruction, resurfacing, and repair of roads 185  
and bridges, excluding state roads and bridges, including the 186  
township's portion of the cost of the construction, improvement, 187  
maintenance, and repair of county roads and bridges; 188

(G) The levies prescribed by division ~~(B)~~(D) of sections 189  
742.33 and 742.34 of the Revised Code. 190

Each such special levy shall be within the ten-mill 191  
limitation and shall be subject to the control of the county 192  
budget commission, as provided by sections 5705.01 to 5705.47 of 193  
the Revised Code. 194

Except for the special levies authorized in divisions (A), 195  
(B), (C), (D), (E), and (G) of this section, any authority 196  
granted by the Revised Code to levy a special tax within the 197  
ten-mill limitation for a current expense shall be construed as 198  
authority to provide for such expense by the general levy for 199  
current expenses. 200

**Sec. 5705.31.** The county auditor shall present to the 201  
county budget commission the annual tax budgets submitted under 202  
sections 5705.01 to 5705.47 of the Revised Code, together with 203  
an estimate prepared by the auditor of the amount of any state 204  
levy, the rate of any school tax levy as previously determined, 205  
the tax commissioner's estimate of the amount to be received in 206  
the county public library fund, the tax rates provided under 207  
section 5705.281 of the Revised Code if adoption of the tax 208  
budget was waived under that section, and such other information 209  
as the commission requests or the tax commissioner prescribes. 210  
The budget commission shall examine such budget and ascertain 211  
the total amount proposed to be raised in the county for the 212  
purposes of each subdivision and other taxing units in the 213  
county. 214

The commission shall ascertain that the following levies 215  
have been properly authorized and, if so authorized, shall 216  
approve them without modification: 217

(A) All levies in excess of the ten-mill limitation; 218

(B) All levies for debt charges not provided for by levies 219  
in excess of the ten-mill limitation, including levies necessary 220  
to pay notes issued for emergency purposes; 221

(C) The levies prescribed by division ~~(B)~~(D) of sections 222  
742.33 and 742.34 of the Revised Code; 223



(D) Except as otherwise provided in this division, a 224  
minimum levy within the ten-mill limitation for the current 225  
expense and debt service of each subdivision or taxing unit, 226  
which shall equal two-thirds of the average levy for current 227  
expenses and debt service allotted within the fifteen-mill 228  
limitation to such subdivision or taxing unit during the last 229  
five years the fifteen-mill limitation was in effect unless such 230  
subdivision or taxing unit requests an amount requiring a lower 231  
rate. Except as provided in section 5705.312 of the Revised 232  
Code, if the levies required in divisions (B) and (C) of this 233  
section for the subdivision or taxing unit equal or exceed the 234  
entire minimum levy of the subdivision as fixed, the minimum 235  
levies of the other subdivisions or taxing units shall be 236  
reduced by the commission to provide for the levies and an 237  
operating levy for the subdivision. Such additional levy shall 238  
be deducted from the minimum levies of each of the other 239  
subdivisions or taxing units, but the operating levy for a 240  
school district shall not be reduced below a figure equivalent 241  
to forty-five per cent of the millage available within the ten- 242  
mill limitation after all the levies in divisions (B) and (C) of 243  
this section have been provided for. 244

If a municipal corporation and a township have entered 245  
into an annexation agreement under section 709.192 of the 246  
Revised Code in which they agree to reallocate their shares of 247  
the minimum levies established under this division and if that 248  
annexation agreement is submitted along with the annual tax 249  
budget of both the township and the municipal corporation, then, 250  
when determining the minimum levy under this division, the 251  
auditor shall allocate, to the extent possible, the minimum levy 252  
for that municipal corporation and township in accordance with 253  
their annexation agreement. 254

(E) The levies prescribed by section 3709.29 of the Revised Code.

Divisions (A) to (E) of this section are mandatory, and commissions shall be without discretion to reduce such minimum levies except as provided in such divisions.

If any debt charge is omitted from the budget, the commission shall include it therein.

**Section 2.** That existing sections 742.16, 742.33, 742.34, 5705.06, and 5705.31 of the Revised Code are hereby repealed.

**Section 3.** That section 742.311 of the Revised Code is hereby repealed.