amounts allocated under Chapters 3306. and Chapter 3317. of the Revised Code prior to their distribution to the individual school districts. The amount due from each school district may be certified by the secretary of the system to the superintendent of public instruction monthly, or at such times as is determined by the school employees retirement board.

Payments by governing authorities of community schools to the employers' trust fund of the school employees retirement system shall be made from the amounts allocated under section 3314.08 of the Revised Code prior to their distribution to the individual community schools. The amount due from each community school shall be certified by the secretary of the system to the superintendent of public instruction monthly, or at such times as determined by the school employees retirement board.

Payments by a science, technology, engineering, and mathematics school to the employers' trust fund of the school employees retirement system shall be made from the amounts allocated under section 3326.33 of the Revised Code prior to their distribution to the school. The amount due from a science, technology, engineering, and mathematics school shall be certified by the secretary of the school employees retirement system to the superintendent of public instruction monthly, or at such times as determined by the school employees retirement board.

- (B) The superintendent shall deduct from the amount allocated to each community school under section 3314.08 of the Revised Code, to each school district under Chapters 3306. and Chapter 3317. of the Revised Code, or to each science, technology, engineering, and mathematics school under section 3326.33 of the Revised Code the entire amounts due to the school employees retirement system from such school or school district upon the certification to the superintendent by the secretary thereof.
- (C) Where an employer fails or has failed or refuses to make payments to the employers' trust fund, as provided for under Chapter 3309. of the Revised Code, the secretary of the school employees retirement system may certify to the state superintendent of public instruction, monthly or at such times as is determined by the school employees retirement board, the amount due from such employer, and the superintendent shall deduct from the amount allocated to the employer under section 3314.08 or 3326.33 or Chapter 3306. or 3317. of the Revised Code, as applicable, the entire amounts due to the system from the employer upon the certification to the superintendent by the secretary of the school employees retirement system.
- (D) The superintendent shall certify to the director of budget and management the amounts thus due the system for payment.

Sec. 3309.66. The right of an individual to a pension, an annuity, or a

retirement allowance itself, the right of an individual to any optional benefit, any other right accrued or accruing to any individual under this chapter, the various funds created by section 3309.60 of the Revised Code, and all moneys, investments, and income from moneys and investments are exempt from any state tax, except the tax imposed by section 5747.02 of the Revised Code, and are exempt from any county, municipal, or other local tax, except income taxes imposed pursuant to section 5748.02 or 5748.08, or 5748.09 of the Revised Code, and, except as provided in sections 3105.171, 3105.65, 3115.32, 3119.80, 3119.81, 3121.02, 3121.03, 3123.06, 3309.67, 3309.672, and 3309.673 of the Revised Code, shall not be subject to execution, garnishment, attachment, the operation of bankruptcy or insolvency laws, or any other process of law whatsoever, and shall be unassignable except as specifically provided in this chapter and in sections 3105.171, 3105.65, 3115.32, 3119.80, 3119.81, 3121.02, 3121.03, and 3123.06 of the Revised Code.

Sec. 3310.02. (A) The educational choice scholarship pilot program is hereby established. Under the program, the department of education annually shall pay scholarships to attend chartered nonpublic schools in accordance with section 3310.08 of the Revised Code for up to fourteen thousand the following number of eligible students:

- (1) Thirty thousand in the 2011-2012 school year;
- (2) Sixty thousand in the 2012-2013 school year and thereafter. H
- (B) If the number of students who apply for a scholarship exceeds fourteen thousand the number of scholarships available under division (A) of this section for the applicable school year, the department shall award scholarships in the following order of priority:
- (A)(1) First, to eligible students who received scholarships in the prior school year;
- (B)(2) Second, to eligible students with family incomes at or below two hundred per cent of the federal poverty guidelines, as defined in section 5101.46 of the Revised Code, who qualify under division (A) of section 3310.03 of the Revised Code. If the number of students described in this division (B)(2) of this section who apply for a scholarship exceeds the number of available scholarships after awards are made under division (A)(B)(1) of this section, the department shall select students described in this division (B)(2) of this section by lot to receive any remaining scholarships.
- (C)(3) Third, to other eligible students who qualify under division (A) of section 3310.03 of the Revised Code. If the number of students described in this division (B)(3) of this section who apply for a scholarship exceeds