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KK O.L.
Am Sub SB 10

Sec. 5505.22. The right of any person to a pension, or to the return of accumulated contributions, payable as provided under this chapter, and all moneys, investments of the state highway patrol retirement system, and income therefrom, 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 taxes imposed pursuant to section 5748.02 of the Revised Code, and, except as provided in sections 3111.23, 3113.21, and 5505.26 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.

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