

S. B. 326

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**Allowances exempt from tax, execution, or garnishment.**

Sec. 145.56. The right of a person to a pension, as annuity, or retirement allowance itself, any optional benefit, any other right accrued or accruing to any person under sections 145.01 to 145.57, inclusive, of the Revised Code, or of any municipal retirement system established subject to such sections, under the laws of this state or any charter, the various funds created by sections 145.01 to 145.57, inclusive, of the Revised Code, or under such municipal retirement system, and all moneys and investments and income thereof, are hereby exempt from any state tax, \*\*\* any county, municipal, or other local tax, and shall not be subject to execution, garnishment, attachment, the operation of bankruptcy or the insolvency laws, or other process of law, and shall be unassignable except as specifically provided in such sections. (*Amended in Amended Substitute Senate Bill No. 326*)

*Effective December 14, 1967  
(this provision effective July 1, 1968)*