

Sec. 145.56. The right of a person to a pension, an annuity, or retirement allowance itself, any optional benefit, any other right accrued or accruing to any person under sections 145.01 to 145.58 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 145.58 of the Revised Code, or under such municipal retirement system, and all moneys and investments and income thereof, 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 145.57, 3111.23, and 3113.21 of the Revised Code, 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 sections 145.01 to 145.58, 3111.23, and 3113.21 of the Revised Code.