

Sec. 3305.08. Any payment, benefit, or other right accruing to any electing employee under a contract ~~the employee enters~~ ENTERED into for purposes of an alternative retirement plan, any contributions to ~~the electing employee's alternative retirement plan~~ A PROVIDER pursuant to section 3305.06 of the Revised Code, and all moneys, investments, and income of those contracts are exempt from any state tax, except the tax imposed by section 5747.02 of the Revised Code, ARE EXEMPT FROM ANY COUNTY, MUNICIPAL, OR OTHER LOCAL TAX, EXCEPT TAXES IMPOSED PURSUANT TO SECTION 5748.02 OR 5748.08 OF THE REVISED CODE, and, except as provided in sections 3105.171, 3105.65, 3111.23, 3113.21, 3115.32, AND 3305.09; ~~3311.23, and 3113.21~~ of the Revised Code, shall not be subject to execution, garnishment, attachment, the operation of bankruptcy or the insolvency law, or other process of law, and shall be unassignable except as specifically provided in this section and sections 3105.171, 3105.65, 3111.23 and 3113.21, AND 3115.32 of the Revised Code and OR IN any contract the electing employee has entered into for purposes of an alternative retirement plan.

eff 4-~~1~~¹-01 (except sections
subjecting payment to §3105.171 and
§3105.65 eff 1-1-02)