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Allowances exempt from tax, execution or garnishment.

Sec. 3307.71. 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 3307.01 to 3307.72, inclusive, of the Revised Code, the various funds created by section 3307.65 of the Revised Code and all moneys and investments and income thereof, are hereby exempt from any state tax, *including the inheritance tax*, any county, municipal, or other local tax, and 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 sections 3307.01 to 3307.72, inclusive, of the Revised Code.

EFFECTIVE June 29, 1955