

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 3307.74 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 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 3307.72 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 sections 3111.23, 3113.21, and 3307.01 to 3307.74 of the Revised Code.