



## Ohio Revised Code

### Section 3309.66 Tax exemptions.

Effective: January 1, 2016

Legislation: House Bill 64 - 131st General Assembly

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The right of an individual to a pension, an annuity, or a retirement allowance itself, the right of an individual to any optional benefit, any other right accrued or accruing to any individual under this chapter, the various funds created by section 3309.60 of the Revised Code, and all moneys, investments, and income from moneys and investments 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 income taxes imposed pursuant to section 5748.02, 5748.08, or 5748.09 of the Revised Code, and, except as provided in sections 3105.171, 3105.65, 3115.501, 3119.80, 3119.81, 3121.02, 3121.03, 3123.06, 3309.67, 3309.672, and 3309.673 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 this chapter and in sections 3105.171, 3105.65, 3115.501, 3119.80, 3119.81, 3121.02, 3121.03, and 3123.06 of the Revised Code.

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