



Ohio Revised Code

Section 5505.22 Pension and accumulated contributions exempt from tax.

Effective: January 1, 2016

Legislation: House Bill 64 - 131st General Assembly

The right of any individual to a pension, or to the return of accumulated contributions, payable as provided under this chapter, and all moneys and investments of the state highway patrol retirement system and income from moneys or 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, 5505.26, 5505.262, and 5505.263 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.
