

**21.470 Exemption from taxation, execution -- Taxability after December 31, 1997.**

All retirement allowances and other benefits accrued or accruing to any person under the provisions of KRS 21.350 to 21.510 are hereby exempted from any state, county or municipal tax, and shall not be subject to execution, attachment, garnishment or any other process whatsoever, nor shall any assignment thereof be enforceable in any court. Except retirement benefits accrued or accruing to any person under the provisions of KRS 21.350 to 21.510 on or after January 1, 1998, shall be subject to the tax imposed by KRS 141.020, to the extent provided in KRS 141.010 and 141.0215.

**Effective:** April 28, 1995

**History:** Amended 1995 (2d Extra. Sess.) Ky. Acts ch. 1, sec. 3, effective April 28, 1995. -- Created 1960 Ky. Acts ch. 84, Art. III, sec. 13.