

**13-14a10. Exemption of certain pension and benefit funds from taxes and civil liability; exceptions, qualified domestic relations orders.** Except as provided further, any annuity, benefits, funds, property or rights created by or accruing to any person under the provisions of K.S.A. 13-14a01 et seq. or K.S.A. 14-10a01 et seq., and amendments thereto, are hereby made and declared exempt from any tax of the state of Kansas or any political subdivision or taxing body thereof, and shall not be subject to execution, garnishment or attachment, or any other process or claim whatsoever, and shall be unassignable, except as specifically provided by law.

Any pension benefits or annuities accruing under the provisions of K.S.A. 13-14a01 et seq. or K.S.A. 14-10a01 et seq., and amendments thereto, shall not be exempt from claims of an alternate payee under a qualified domestic relations order. As used in this section, the terms "alternate payee" and "qualified domestic relations order" shall have the meaning ascribed to them in section 414(p) of the federal internal revenue code of 1986, as in effect on July 1, 2008. The provisions of this section shall apply to any qualified domestic relations order which is in effect on or after July 1, 1994.

**History:** L. 1945, ch. 111, § 10; L. 1974, ch. 345, § 1; L. 1994, ch. 231, § 4; L. 1998, ch. 64, § 8; L. 2008, ch. 113, § 3; July 1.