

74-49,105. Same; retirement benefit exempt from taxes and legal process; exception, qualified domestic relations order. Every retirement benefit received by any person under subsection (b) of K.S.A. 74-49,104, and amendments thereto, shall be exempt from any tax of the state of Kansas or any political subdivision or taxing body of the state; shall not be subject to execution, garnishment, attachment or except as otherwise provided, any other process or claim whatsoever; and shall be unassignable. Any retirement benefit due and owing to any person under subsection (b) of K.S.A. 74-49,104, and amendments thereto, is subject to claims of an alternate payee under a qualified domestic relations order. As used in this subsection, the terms "alternate payee" and "qualified domestic relations order" shall have the meaning ascribed to them in section 414(p) of the internal revenue code of 1986, as amended as in effect on July 1, 2008, and as applicable to a governmental plan. The provisions of this act shall apply to any qualified domestic relations order which was filed or amended either before or after July 1, 1994.

History: L. 1975, ch. 191, § 7; L. 1982, ch. 152, § 25; L. 1994, ch. 293, § 26; L. 1998, ch. 64, § 92; L. 2008, ch. 113, § 17; July 1.