

2023 Kansas Statutes

12-111a. Exemption of certain annuities, pensions and benefits of policemen and firemen from taxes and civil liability; exception, qualified domestic relations order. Except as provided further, all annuities, pensions and benefits paid, which arise from services of a policeman or fireman, by a pension and benefit plan of a city of the first or second class under a charter ordinance related to 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. Any pension benefit or annuity accruing to services of a policeman or fireman by a charter ordinance under this section 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 United States internal revenue code of 1954, as amended. 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. 1974, ch. 345, § 3; L. 1994, ch. 231, § 1; July 1.