

## 2021 Kansas Statutes

**74-49,106. Benefit entitlement of special members under 74-4999; recalculation for increased benefit; exemption from taxes and legal process.** (a) Each person who is a special member of the Kansas public employees retirement system under subsection (c) of K.S.A. 74-4999 shall be entitled to receive from the Kansas public employees retirement system a retirement benefit, annuity, pension or other benefit to the same extent and subject to the same conditions as existed under the laws in effect on the day immediately preceding the effective date of this act, except that each person who is a special member of the Kansas public employees retirement system pursuant to subsection (c) of K.S.A. 74-4999 shall have such person's retirement benefit, annuity, pension or other benefit recalculated under subsection (c) of K.S.A. 74-49,104 and amendments thereto. If such recalculation results in an increase in such special member's retirement benefit, annuity, pension or other benefit, such increase shall accrue and be payable to such special member on and after July 1, 1982.

(b) Every retirement benefit, annuity, pension or other benefit received by any person pursuant to subsection (a) 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 any other process or claim whatsoever, including decrees for support or maintenance; and shall be unassignable.

**History:** L. 1975, ch. 191, § 8; L. 1982, ch. 319, § 45; L. 1982, ch. 152, § 26; Jan. 1, 1983.