

The General Assembly of the Commonwealth of Pennsylvania hereby enacts as follows:

Section 1. Section 18, act of August 5, 1941 (P. L. 803), entitled, as amended, "An act providing for the creation, maintenance and operation of a county employes' retirement system in counties of the fifth, sixth, seventh and eighth class; imposing certain charges on counties, and prescribing penalties," reenacted and amended May 2, 1949 (P. L. 881), is amended to read:

Section 18. Exemption from Taxation and Execution, Etc.—The right to a member's annuity or a county annuity or to the return of contributions shall be exempt from any State or municipal tax and from levy, sale, garnishment, attachment or any other process whatsoever and shall be unassignable, *except for any indebtedness due the county or the institution district arising out of embezzlement or fraudulent conversion by a member of a retirement fund against the respective county or the institution district of which the said member is employed.*

APPROVED—The 16th day of June, A. D. 1959.

DAVID L. LAWRENCE

No. 97

AN ACT

Amending the act of July 8, 1941 (P. L. 298), entitled "An act authorizing the creation of, and providing for, and regulating the maintenance and operation of a county employes' retirement system in counties of the fourth class, imposing certain charges on counties, and fixing penalties," limiting the exemption on execution and other legal processes.

The General Assembly of the Commonwealth of Pennsylvania hereby enacts as follows:

Section 1. Section 20, act of July 8, 1941 (P. L. 298), known as the "Fourth Class County Retirement Law," is amended to read:

Section 20. Exemption from Taxation, and Execution, etc.—The right to a members' annuity or a county annuity or to the return of contribution shall be exempt from any State or municipal tax and from levy, sale, garnishment, attachment or any other process whatsoever, and shall be unassignable, *except for any indebtedness due the county or the institution district arising out of embezzlement or fraudulent conversion by a member of the retirement fund against the respective county or the institution district of which the said member is employed.*

APPROVED—The 16th day of June, A. D. 1959.

DAVID L. LAWRENCE

Employes' retirement system: counties of 5th, 6th, 7th and 8th classes.

Section 18, act of August 5, 1941, P. L. 803, reenacted and amended May 2, 1949, P. L. 881, further amended.

Fourth Class County Retirement Law.

Section 20, act of July 8, 1941, P. L. 298, amended.