

Exemption of benefits under this chapter from garnishment, attachment, or other process

§ 47-7-122. Exemption of benefits under this chapter from garnishment, attachment, or other process; exemption from taxation; assignment of such benefits

Benefits under this chapter shall not be subject to attachment, garnishment, levy, or other legal process against the firefighter, volunteer firefighter, or a designated beneficiary entitled to receive such benefits; nor shall such benefits or rights be assignable unless specifically provided for in this chapter. Benefits under this chapter are expressly declared to be exempt from any and all taxation, whether imposed by any state, county, municipality, or other political subdivision.

History

Ga. L. 1955, p. 339, § 12; Ga. L. 1962, p. 550, § 2; Ga. L. 1997, p. 1376, § 1.