

**179.5A Right to refund not subject to legal process or transfer.**

The right of a person to a refund under [this chapter](#) or under [chapter 181](#), [182](#), [183A](#), [184A](#), [185](#), or [185C](#) is not subject to execution, levy, attachment, garnishment, or other legal process, and is not transferable or assignable at law or in equity.

[86 Acts, ch 1100, §1](#); [89 Acts, ch 137, §1](#)