

- 1 (7) Professionally prescribed health aids for the debtor or a dependent of the
2 debtor.
- 3 (8) Compensation for personal injury, including compensation from private
4 disability policies or annuities, or compensation for the death of a person
5 upon whom the debtor was dependent for support, but such compensation is
6 not exempt from claims for funeral, legal, medical, dental, hospital, and
7 health care charges related to the accident or injury giving rise to the
8 compensation.
- 9 (9) Individual retirement plans as defined in the Internal Revenue Code and any
10 plan treated in the same manner as an individual retirement plan under the
11 Internal Revenue Code, including individual retirement accounts and Roth
12 retirement accounts as described in section 408(a) and section 408A of the
13 Internal Revenue Code, individual retirement annuities as described in
14 section 408(b) of the Internal Revenue Code, and accounts established as
15 part of a trust described in section 408(c) of the Internal Revenue Code.
- 16 (10) Funds in a college savings plan qualified under section 529 of the Internal
17 Revenue Code, not to exceed a cumulative limit of twenty-five thousand
18 dollars (\$25,000), but excluding any funds placed in a college savings plan
19 account within the preceding 12 months (except to the extent any of the
20 contributions were made in the ordinary course of the debtor's financial
21 affairs and were consistent with the debtor's past pattern of contributions)
22 and only to the extent that the funds are for a child of the debtor and will
23 actually be used for the child's college or university expenses.
- 24 (11) Retirement benefits under the retirement plans of other states and
25 governmental units of other states, to the extent that these benefits are
26 exempt under the laws of the state or governmental unit under which the
27 benefit plan is established.
- 28 (12) Alimony, support, separate maintenance, and child support payments or
29 funds that have been received or to which the debtor is entitled, to the extent
30 the payments or funds are reasonably necessary for the support of the debtor
31 or any dependent of the debtor.
- 32 (13) The debtor's aggregate interest, not to exceed eighteen thousand five
33 hundred dollars (\$18,500) in value, in a burial plot for the debtor or a
34 dependent of the debtor."

35 **SECTION 2.** This act is effective when it becomes law.