

**APPENDIX C**

**STATE UNIFORM TRUST CODE STATUTES**

## STATE UNIFORM TRUST CODE STATUTES

STATE	CITATION
Alabama	Ala. Code §§ 19-3B-101–19-3B-1305
Arkansas	Ark. Code Ann. §§ 28-73-101–28-73-1106
District of Columbia	D.C. Code § 19-1301.01–19-1311.03
Florida	Fla. Stat. §§ 736.0101–736.1303
Kansas	Kan. Stat. Ann. §§ 58a-101–58a-1107
Maine	Me. Rev. Stat. Ann. tit. 18-B, §§ 101–1104
Missouri	Mo. Rev. Stat. §§ 456.1-101–456.11-1106
Nebraska	Neb. Rev. Stat. §§ 30-3801–30-38,110
New Hampshire	N.H. Rev. Stat. Ann. §§ 564-B:1-101–564-B:11-1104
New Mexico	N.M. Stat. Ann. §§ 46A-1-101–46A-11-1104
North Carolina	N.C. Gen. Stat. §§ 36C-1-101–36C-11-1103
North Dakota	N.D. Cent. Code §§ 59-09-01–59-19-02
Ohio	Ohio Rev. Code Ann. §§ 5801.01–5811.03
Oregon	Or. Rev. Stat. §§ 130.001–130.910
Pennsylvania	20 Pa. Cons. Stat §§ 7701–7799.3
South Carolina	S.C. Code Ann. §§ 62-7-101–62-7-1106
Tennessee	Tenn. Code Ann §§ 35-15-101–35-15-1103
Utah	Utah Code Ann §§ 75-7-101–75-7-1201
Virginia	Va. Code Ann. §§ 55-541.01–55-551.06
Wyoming	Wyo. Stat. Ann. §§ 4-10-101–4-10-1103

Note: The information in this appendix is derived from information that is available at [www.utcproject.org](http://www.utcproject.org) (last visited Mar. 13, 2008).

**APPENDIX D**  
**STATE PERPETUITIES STATUTES**

## STATE PERPETUITIES STATUTES

State	Citation
<b>PERMITS PERPETUAL TRUSTS</b>	
Alaska	Alaska Stat. §§ 34.27.051, 34.27.100
Arizona	Ariz. Rev. Stat. § 14-2901(A)
Delaware	Del. Code Ann. tit. 25, § 503
District of Columbia	D.C. Code § 19-904(a)(10)
Idaho	Idaho Code § 55-111
Illinois	765 Ill. Comp. Stat. §§ 305/3(a-5), 305/4(a)(8)
Maine	Me. Rev. Stat. Ann. tit. 33, § 101-A
Maryland	Md. Code Ann., Est. & Trusts § 11-102(b)(5)
Missouri	Mo. Rev. Stat. § 456.025
Nebraska	Neb. Rev. Stat. § 76-2005(9)
New Hampshire	N.H. Rev. Stat. Ann. § 564:24
New Jersey	N.J. Stat. Ann. §§ 46:2F-9–46:2F-11
North Carolina	N.C. Gen. Stat. § 41-23
Ohio	Ohio Rev. Code Ann. § 2131.09(B)
Pennsylvania	20 Pa. Cons. Stat. § 6107.1(b)(1)
Rhode Island	R.I. Gen. Laws § 34-11-38
South Dakota	S.D. Codified Laws §§ 43-5-1, 43-5-8
Virginia	Va. Code Ann. § 55-13.3(C)
Wisconsin	Wis. Stat. § 700.16(1)(a)
<b>PERMITS VERY LONG TRUSTS</b>	
Colorado (1,000 years)	Colo. Rev. Stat. § 15-11-1102.5
Florida (360 years)	Fla. Stat. § 689.225
Nevada (365 years)	Nev. Rev. Stat. § 111.1031
Tennessee (360 years)	Tenn. Code Ann. § 66-1-202(f)
Utah (1,000 years)	Utah Code Ann. § 75-2-1203
Washington (150 years)	Wash. Rev. Code § 11.98.130
Wyoming (1,000 years)	Wyo. Stat. Ann. § 34-1-139
<b>FOLLOWS USRAP</b>	
Arkansas	Ark. Code Ann. § 18-3-101
California	Cal. Prob. Code § 21205
Connecticut	Conn. Gen. Stat. § 45a-491
Georgia	Ga. Code Ann. § 44-6-201
Hawaii	Haw. Rev. Stat. § 525-1
Indiana	Ind. Code §§ 32-17-8-1, 32-17-8-3
Kansas	Kan. Stat. Ann. § 59-3401
Massachusetts	Mass. Gen. Laws ch.184A, § 1
Michigan	Mich. Comp. Laws § 554.72
Minnesota	Minn. Stat. § 501A.01
Montana	Mont. Code Ann. § 72-2-1002
New Mexico	N.M. Stat. Ann. § 45-2-901
North Dakota	N.D. Cent. Code § 47-02-27.1
Oregon	Or. Rev. Stat. § 105.950
South Carolina	S.C. Code Ann. § 27-6-20
West Virginia	W. Va. Code § 36-1A-1

## STATE PERPETUITIES STATUTES

<b>FOLLOWS COMMON-LAW RULE AGAINST PERPETUITIES</b>	
Alabama	Ala. Code § 35-4-4
Iowa	Iowa Code § 558.68
Kentucky	Ky. Rev. Stat. Ann. § 381.215
Mississippi	Miss. Code Ann. § 79-15-21
New York	N.Y. Est. Powers & Trusts Law § 9-1.1
Oklahoma	Okla. Stat. tit. 60, § 31
Texas	Tex. Prop. Code Ann. § 112.036
Vermont	Vt. Stat. Ann. tit. 27, §§ 501–503
<b>REQUIRES TRUST TO TERMINATE AT LATER OF DEATH OF LAST INCOME BENEFICIARY OR 20 YEARS AFTER SETTLOR'S DEATH</b>	
Louisiana Note: Special rules apply to class trusts (La. Rev. Stat. Ann. §§ 9:1891, 9:1901).	La. Rev. Stat. Ann. § 9:1831(1)

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**APPENDIX E**

**BASES OF STATE INCOME TAXATION  
OF NONGRANTOR TRUSTS**

### Bases of State Income Taxation of Nongrantor Trusts

State	Citations	Trust Created by Will of Resident	Inter Vivos Trust Created by Resident	Trust Administered in State	Resident Trustee	Resident Noncontingent Beneficiary
Alabama	Ala. Code §§ 40-18-1(21), 40-18-2, 40-18-5, 40-18-25; Ala. Admin. Code r. 810-3-25-.10-810-3-25-.12, 810-3-25-.14; Pp. 2-3 of instructions to 2007 Ala. Form 41.	✓ <sup>1</sup>	✓ <sup>1</sup>			
Alaska	No Income tax imposed on trusts.					
Arizona	Ariz. Rev. Stat. §§ 43-1001(2), 43-1011, 43-1301(5), 43-1311; P. 1 of instructions to 2007 Ariz. Form 141AZ				✓	
Arkansas	Ark. Code Ann. §§ 26-51-201, 26-51-203, 26-51-406; Ark. Inc. Tax. Reg. § 4.26-51-102; Pp. 1, 3 of instructions to 2007 Ark. AR1002.	✓ <sup>2</sup>	✓ <sup>2</sup>			
California	Cal. Rev. & Tax. Code §§ 17041, 17731, 17742-17745; Cal. Code Regs. tit. 18, §§ 17743-17744; P. 14 of instructions to 2007 Cal. Form 541.				✓	✓
Colorado	Colo. Rev. Stat. §§ 39-22-103(10), 39-22-104, 39-22-401; P. 3 of instructions to 2007 Colo. Form 105.			✓		
Connecticut	Conn. Gen. Stat. §§ 12-700(a)(6)(D), (a)(7), 12-701(a)(4)(C), (D), (a)(19); Pp. 5, 7 of instructions to 2007 Form CT-1041.	✓	✓ <sup>3</sup>			

### Bases of State Income Taxation of Nongrantor Trusts

State	Citations	Trust Created by Will of Resident	Inter Vivos Trust Created by Resident	Trust Administered in State	Resident Trustee	Resident Noncontingent Beneficiary
Delaware	Del. Code Ann. tit. 30, §§ 1102(a), 1105, 1601(8), 1605(b), 1631, 1635-1636; P. 1 of instructions to 2007 Del. Form 400-I.	✓ <sup>4</sup>	✓ <sup>4</sup>		✓ <sup>3</sup>	
District of Columbia	D.C. Code §§ 47-1806.03, 47-1809.01, 47-1809.03, 47-1809.08-47-1809.09; P. 6 of instructions to 2007 D.C. D-41.	✓	✓			
Florida	No income tax imposed on trusts; Florida intangible personal property tax repealed for 2007 and later years.					
Georgia	Ga. Code Ann. §§ 48-7-20(b), (d), 48-7-22, 48-7-27, Ga. Comp. R. & Regs. r. 560-7-3-.07; P. 2 of instructions to 2007 Ga. Form 501.			✓	✓	✓
Hawaii	Haw. Rev. Stat. §§ 235-1, 235-2.3, 235-4, 235-4.5, 235-51; P. 1 of instructions to 2007 Haw. Form N-40.			✓ <sup>4</sup>	✓ <sup>4</sup>	
Idaho	Idaho Code §§ 63-3011B, 63-3011C, 63-3024; Idaho Admin. Code Regs. 35.01.01.035, 35.01.01.075, 35.01.01.261; P. 1 of instructions to 2007 Idaho Form 66.	✓ <sup>5</sup>	✓ <sup>5</sup>	✓ <sup>5</sup>	✓ <sup>5</sup>	
Illinois	35 Ill. Comp. Stat. 5/201(a), (b)(3), 5/1501(20); Ill. Admin. Code tit. 86, § 100.3020(a); P. 4 of instructions to 2007 IL-1041.	✓	✓			



### Bases of State Income Taxation of Nongrantor Trusts

State	Citations	Trust Created by Will of Resident	Inter Vivos Trust Created by Resident	Trust Administered in State	Resident Trustee	Resident Noncontingent Beneficiary
Indiana	Ind. Code §§ 6-3-1-3.5, 6-3-1-12(d), 6-3-1-14, 6-3-2-1; Ind. Admin. Code tit. 45, r. 3.1-1-21(d); P. 1 of instructions to 2007 Ind. Form IT-41.			✓		
Iowa	Iowa Code §§ 422.4–422.7, 422.9; Iowa Admin. Code r., 701-89.3(422); P. 1 of instructions to 2007 Iowa Form IA 1041	✓ <sup>5</sup>		✓ <sup>5</sup>	✓ <sup>5</sup>	
Kansas	Kan. Stat. Ann. §§ 79-32,109, 79-32,110(a)(2), (d), 79-32,134; P. 3 of instructions to 2007 Kan. Form K-41.			✓		
Kentucky	Ky. Rev. Stat. Ann. §§ 141.010(9)–(11), 141.020, 141.030(1); Pp. 1, 5 of instructions to 2007 Ky. Form 741.				✓	
Louisiana	La. Rev. Stat. Ann. §§ 47:181–47:182, , 47:187, 47:300.1–47:300.3, 47:300.6, , 47:300.10(3); P. 5 of instructions to 2007 La. Form IT-541.	✓		✓ <sup>6</sup>		
Maine	Me. Rev. Stat. Ann. tit. 36, §§ 5102(1-C) (A), (4), 5111, 5121, 5160, 5403; P. 11 of instructions to 2007 Form 1041ME.	✓	✓			

### Bases of State Income Taxation of Nongrantor Trusts

State	Citations	Trust Created by Will of Resident	Inter Vivos Trust Created by Resident	Trust Administered in State	Resident Trustee	Resident Noncontingent Beneficiary
Maryland	Md. Code Ann., Tax-Gen. § 10-101(e), (g), (k)(1), 10-102, 10-105; P. 1 of instructions to 2007 Md. Form 504.	✓	✓	✓		
Massachusetts	Mass. Gen. Laws ch. 62, §§ 4, 10(a), (c), (e); P. 4 of instructions to 2007 Mass. Form 2.	✓ <sup>7</sup>	✓ <sup>4,7</sup>			
Michigan	Mich. Comp. Laws §§ 206.16, 206.18(1)(c), 206.51(1)(f),(g),(6), 206.51e; P. 2 of instructions to 2007 MI-1041.	✓	✓ <sup>8</sup>			
Minnesota	Minn. Stat. §§ 290.01 Subd. 7b, 290.03(3), 290.06 Subd. 2c; P. 1 of instructions to 2007 Minn. Form M2	✓ <sup>9</sup>	✓ <sup>9</sup>	✓ <sup>10</sup>		
Mississippi	Miss. Code Ann. §§ 27-7-5(1), 27-7-27; CMSR 48-030-001, Regs. 101, 1001; P. 1 of instructions to 2007 Miss. Form 81-110.			✓		
Missouri	Mo. Rev. Stat. §§ 143.011, 143.061, 143.111, 143.121, 143.311, 143.331, 143.341; P. 1 of instructions to 2007 Form MO-1041.	✓ <sup>11</sup>	✓ <sup>11</sup>			
Montana	Mont. Code Ann. §§ 15-30-101(32), 15-30-103, 15-30-111, 15-30-135, 15-30-137; P. 1 of instructions to 2007 Mont. Form FID-3.	✓ <sup>5</sup>	✓ <sup>5</sup>	✓ <sup>5</sup>	✓ <sup>5</sup>	

### Bases of State Income Taxation of Nongrantor Trusts

State	Citations	Trust Created by Will of Resident	Inter Vivos Trust Created by Resident	Trust Administered in State	Resident Trustee	Resident Noncontingent Beneficiary
Nebraska	Neb. Rev. Stat. §§ 77-2714.01(6), 77-2715, 77-2715.02, 77-2716, 77-2717; P. 2 of instructions to 2007 Neb. Form 1041N.	✓	✓			
Nevada	No income tax imposed on trusts.					
New Hampshire	N.H. Rev. Stat. Ann. §§ 77:1, 77:10–77:11; N.H. Code Admin. R. Ann. 902.07; P. 10 of instructions to 2007 N.H. Form DP-10.				✓ <sup>4</sup>	
New Jersey	N.J. Stat. Ann. §§ 54A:1-2(o), 54A:2-1, 54A:5-1, 54A:5-3; P. 1 of instructions to 2007 Form NJ-1041.	✓ <sup>12</sup>	✓ <sup>12</sup>			
New Mexico	N.M. Stat. Ann. §§ 7-2-2–7-2-3, 7-2-7(C); P. 1 of instructions to 2007 N.M. Form FID-1.			✓	✓	
New York	N.Y. Tax Law §§ 601(c)(1), 605(b)(3)(B), 611–612, 618; N.Y. Comp. Codes R. & Regs. tit. 20, § 105.23; P. 2 of instructions to 2007 N.Y. Form IT-205.	✓ <sup>12</sup>	✓ <sup>12</sup>			
North Carolina	N.C. Gen. Stat. §§ 105-134.1, 105-134.2(a)(3), 105-134.5, 105-160.1–105-160.2, 105-228.90; P. 1 of instructions to 2007 N.C. Form D-407.					✓

### Bases of State Income Taxation of Nongrantor Trusts

State	Citations	Trust Created by Will of Resident	Inter Vivos Trust Created by Resident	Trust Administered in State	Resident Trustee	Resident Noncontingent Beneficiary
North Dakota	N.D. Cent. Code §§ 57-38-01(12), 57-38-02, 57-38-07, 57-38-29; N.D. Admin. Code § 81-03-02.1-04; P. 2 of instructions to 2007 N.D. Form 38.			✓	✓	✓
Ohio	Ohio Rev. Code Ann. §§ 5747.01(A), (I)(3), (S), 5747.02(A)(5), (D), (E); P. 1 of instructions to 2007 Ohio Form IT 1041.	✓	✓ <sup>4</sup>			
Oklahoma	Okla. Stat. tit. 68, §§ 2353(6), (12), 2355(B), (F); Okla. Admin. Code § 710:50-23-1(c); P. 2 of instructions to 2007 Okla. Form 513.	✓	✓			
Oregon	Or. Rev. Stat. §§ 316.022(6), 316.037(1)(a), 316.267, 316.282(1)(d), (2); Or. Admin. R. 150-316.282(3); P. 1 of instructions to 2007 Or. Form 41.			✓	✓	
Pennsylvania	72 P.S. §§ 7301(s), 7302, 7305; 61 Pa. Code § 101.1; P. 5 of instructions to 2007 Form PA-41.	✓	✓			
Rhode Island	R. I. Gen. Laws §§ 44-30-1(a), (e), 44-30-2(a)(1), (b), 44-30-2.6(a), (b), (c)(2)(A)(5), 44-30-5(c); R.I. Code R. PIT. 90-13; Pp. 1-1, 1-3 of instructions to 2007 Form RI-1041.	✓ <sup>4</sup>	✓ <sup>4</sup>			

### Bases of State Income Taxation of Nongrantor Trusts

State	Citations	Trust Created by Will of Resident	Inter Vivos Trust Created by Resident	Trust Administered in Jurisdiction	Resident Trustee	Resident Noncontingent Beneficiary
South Carolina	S.C. Code Ann. §§ 12-6-30(5), 12-6-510-12-6-520, 12-6-560, 12-6-610; P. 1 of instructions to 2007 Form SC1041.			✓		
South Dakota	No income tax imposed on trusts.					
Tennessee	Tenn. Code Ann. §§ 67-2-102, 67-2-110(a); P. 1 of instructions to 2007 Tenn. Form Inc. 250.					✓
Texas	No Income tax imposed on trusts.					
Utah	Utah Code Ann. §§ 59-10-103(a), (w), (y), 59-10-104, 59-10-201, 75-7-103(1)(i); Pp. 1-2 of instructions to 2007 UT Form TC-41.	✓		✓ <sup>13</sup>		
Vermont	Vt. Stat. Ann. tit. 32, §§ 5811(11)(B), 5822(a), (a)(5); P. 1 of instructions to 2007 Vt. Form FI-161.	✓	✓			
Virginia	Va. Code Ann. §§ 58.1-302, 58.1-320, 58.1-322, 58.1-360-58.1-361; 23 Va. Admin. Code § 10-115-10; P. 1 of instructions to 2007 Va. Form 770.	✓	✓	✓	✓	
Washington	No Income tax imposed on trusts.					
West Virginia	W. Va. Code §§ 11-21-3, 11-21-4e, 11-21-7(c), 11-21-11-11-21-12, 11-21-18; P. 2 of instructions to 2007 W. Va. Form IT-141.	✓	✓			

## Bases of State Income Taxation of Nongrantor Trusts

State	Citations	Trust Created by Will of Resident	Inter Vivos Trust Created by Resident	Trust Administered in Jurisdiction	Resident Trustee	Resident Noncontingent Beneficiary
Wisconsin	Wis. Stat. §§ 71.01(4), (11), (13), (16), 71.02(1), 71.06(1p), 71.14(2), (3), 71.17(4), 71.122, 71.125(1); P. 1 of instructions to 2007 Wis. Form 2.	✓	✓ <sup>14</sup>	✓ <sup>15</sup>		
Wyoming	No income tax imposed on trusts.					

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<sup>1</sup> Provided that trust has resident fiduciary or current beneficiary.

<sup>2</sup> Provided that trust has resident trustee.

<sup>3</sup> Provided that trust has resident noncontingent beneficiary.

<sup>4</sup> Provided that trust has resident beneficiary.

<sup>5</sup> Provided that other requirements are met.

<sup>6</sup> Unless trust designates governing law other than Louisiana.

<sup>7</sup> Provided that trust has Massachusetts trustee.

<sup>8</sup> Unless trustees, beneficiaries, and administration are outside Michigan.

<sup>9</sup> Post-1995 trusts only.

<sup>10</sup> Pre-1996 trusts only.

<sup>11</sup> Provided that trust has resident income beneficiary on last day of year.

<sup>12</sup> Unless trustees and trust assets are outside state and no source income.

<sup>13</sup> Inter vivos trusts only.

<sup>14</sup> Trusts created or first administered in Wisconsin after October 28, 1999, only.

<sup>15</sup> Irrevocable inter vivos trusts administered in Wisconsin before October 29, 1999, only.

**APPENDIX F**

**STATE PRUDENT-INVESTOR  
RULE STATUTES**

## STATE PRUDENT-INVESTOR RULE STATUTES

State	Citation	Year Effective
<b>HAS STAND-ALONE PRUDENT-INVESTOR RULE</b>		
Delaware	Del. Code Ann. tit. 12, § 3302	1986
Florida	Fla. Stat. § 518.11	1993
Georgia	Ga. Code Ann. § 53-12-287	1998
Kentucky	Ky. Rev. Stat. Ann. § 286.3-277	1996
Louisiana	La. Rev. Stat. Ann. § 9:2127	2001
New York	N.Y. Est. Powers & Trusts Law § 11-2.3	1995
<b>FOLLOWS 1994 UNIFORM PRUDENT INVESTOR ACT</b>		
Alabama	Ala. Code §§ 19-3B-901–19-3B-906	2007
Alaska	Alaska Stat. §§ 13.36.225–13.36.290	1998
Arizona	Ariz. Rev. Stat. §§ 14-7601–14-7611	1996
Arkansas	Ark. Code Ann. §§ 28-73-901–28-73-908	2005
California	Cal. Prob. Code §§ 16002(a), 16003, 16045–16054	1996
Colorado	Colo. Rev. Stat. §§ 15-1.1-101–15-1.1-115	1995
Connecticut	Conn. Gen. Stat. §§ 45a-541–45a-5411	1997
District of Columbia	D.C. Code §§ 19-1309.01–1309.06	2004
Hawaii	Haw. Rev. Stat. §§ 554C-1–554C-12	1997
Idaho	Idaho Code §§ 68-501–68-514	1997
Illinois	760 Ill. Comp. Stat. 5/5–5/5.1	1992
Indiana	Ind. Code §§ 30-4-3.5-1–30-4-3.5-13	1999
Iowa	Iowa Code §§ 633A.4301–633A.4309	2000
Kansas	Kan. Stat. Ann. §§ 58-24a01–58-24a19	2000
Maine	Me. Rev. Stat. Ann. tit. 18-B, §§ 901–908	2005
Maryland	Md. Code Ann., Est. & Trusts § 15-114	1994
Massachusetts	Mass. Gen. Laws ch. 203C, §§ 1–11	1999
Michigan	Mich. Comp. Laws §§ 700.1501–700.1512	2000
Minnesota	Minn. Stat. §§ 501B.151–501B.152	1997
Mississippi	Miss. Code Ann. §§ 91-9-601–91-9-627	2006
Missouri	Mo. Rev. Stat. §§ 469.900–469.913	2005
Montana	Mont. Code Ann. §§ 72-34-601–72-34-610	2003
Nebraska	Neb. Rev. Stat. §§ 30-3883–30-3889	2005
Nevada	Nev. Rev. Stat. §§ 164.700–164.775	2003
New Hampshire	N.H. Rev. Stat. Ann. §§ 564-B:9-901–564-B:9-906	2004
New Jersey	N.J. Stat. Ann. §§ 3B:20-11.1–3B:20-11.12	1997
New Mexico	N.M. Stat. Ann. §§ 45-7-601–45-7-612	1995
North Carolina	N.C. Gen. Stat. §§ 36C-9-901–36C-9-907	2006
North Dakota	N.D. Cent. Code §§ 59-17-01–59-17-06	1997
Ohio	Ohio Rev. Code Ann. §§ 5809.01–5809.08	1999
Oklahoma	Okla. Stat. tit. 60, §§ 175.60–175.72	1995
Oregon	Or. Rev. Stat. §§ 130.750–130.775	2005
Pennsylvania	20 Pa. Cons. Stat. §§ 7201–7214	1999
Rhode Island	R.I. Gen. Laws §§ 18-15-1–18-15-13	1996
South Carolina	S.C. Code Ann. § 62-7-933	2006
South Dakota	S.D. Codified Laws §§ 55-5-6–55-5-15	1995



## STATE PRUDENT-INVESTOR RULE STATUTES

<b>FOLLOWS 1994 UNIFORM PRUDENT INVESTOR ACT (Cont'd.)</b>		
Tennessee	Tenn. Code Ann. §§ 35-14-101–35-14-114	2002
Texas	Tex. Prop. Code Ann. §§ 117.001–117.012	2004
Utah	Utah Code Ann. §§ 75-7-901–75-7-907	2004
Vermont	Vt. Stat. Ann. tit. 9, §§ 4651–4662	1998
Virginia	Va. Code Ann. §§ 26-45.3–26-45.14	2000
Washington	Wash. Rev. Code §§ 11.100.010–11.100.140	1995
West Virginia	W. Va. Code §§ 44-6C-1–44-6C-15	1996
Wisconsin	Wis. Stat. § 881.01	2004
Wyoming	Wyo. Stat. Ann. §§ 4-10-901–4-10-913	2003

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Note: The text of the Uniform Prudent Investor Act (UPIA) is available at [www.law.upenn.edu/bll/ulc/fnact99/1990s/upia94.htm](http://www.law.upenn.edu/bll/ulc/fnact99/1990s/upia94.htm) (last visited Mar. 13, 2008). To determine which states have enacted the UPIA, go to [www.nccusl.org/nccusl/uniformact\\_factsheets/uniformacts-fs-upria.asp](http://www.nccusl.org/nccusl/uniformact_factsheets/uniformacts-fs-upria.asp) (last visited Mar. 13, 2008).

**APPENDIX G**

**STATE DIRECTED TRUST  
STATUTES**

## STATE DIRECTED TRUST STATUTES

State	Citation
<b>Follows § 185 of Second Restatement of Trusts (directed trustee liable if direction violates terms of trust or fiduciary duty of directing person)</b>	
Indiana	Ind. Code § 30-4-3-9(b)
Iowa	Iowa Code § 633.4207(2)
<b>Follows § 808(b) of UTC (directed trustee liable if direction is manifestly contrary to terms of trust or trustee knows direction is serious breach of fiduciary duty of directing person)</b>	
Alabama	Ala. Code § 19-3B-808(b)
Arkansas	Ark. Code Ann. § 28-73-808(b)
District of Columbia	D.C. Code § 19-1308.08(b)
Florida	Fla. Stat. § 736.0808(2)
Kansas	Kan. Stat. Ann. § 58a-808(b)
Maine	Me. Rev. Stat. Ann. tit. 18-B, § 808(2)
Missouri	Mo. Rev. Stat. § 456.8-808(2)
Nebraska	Neb. Rev. Stat. Ann. § 30-3873(b)
New Hampshire	N.H. Rev. Stat. Ann. §§ 564-B:8-808(b), 564-B:12-1206–1207
New Mexico	N.M. Stat. Ann. § 46A-8-808(B)
North Carolina	N.C. Gen. Stat. § 36C-8-808(b)
North Dakota	N.D. Cent. Code § 59-16-08(2)
Oregon	Or. Rev. Stat. § 130.685(2)
Pennsylvania	20 Pa. Cons. Stat. § 7778(b)
South Carolina	S.C. Code Ann. § 62-7-808(b)
Texas	Tex. Prop. Code Ann. § 114.003(b)
Virginia	Va. Code Ann. § 55-548.08(B)
<b>Provides Substantial Protection (directed trustee liable for deficient execution of direction, for willful misconduct, or not at all)</b>	
Colorado (investment decisions only)	Colo. Rev. Stat. § 15-1-307
Delaware (willful misconduct)	Del. Code Ann. tit. 12, § 3313
Georgia (investment decisions only)	Ga. Code Ann. § 53-12-194(c)
Idaho	Idaho Code § 15-7-501(2),(5)
Indiana	Ind. Code § 30-4-3-9(a)
Kentucky (corporate trustees, investment decisions, authorized directions only)	Ky. Rev. Stat. Ann. § 286.3-275
Ohio	Ohio Rev. Code Ann. §§ 5808.08(B), 5815.25(B), 2109.022(B)
Oklahoma (investment decisions only)	Okla. Stat. tit. 60, § 175.19
South Dakota	S.D. Codified Laws §§ 55-1B-1–3, 55-1B-5–6, 55-1B-9–11
Tennessee	Tenn. Code Ann. §§ 35-15-808, 35-3-122–123
Utah (willful misconduct or gross negligence; investment decisions only)	Utah Code Ann. § 75-7-906(4)
Wyoming	Wyo. Stat. Ann. §§ 4-10-808(b), 4-10-715, 4-10-717–718

## STATE DIRECTED TRUST STATUTES

<b>HAS NO DIRECTED TRUST STATUTE</b>	
Alaska	
Arizona	
California	
Connecticut	
Hawaii	
Illinois	
Louisiana	
Maryland	
Massachusetts	
Michigan	
Minnesota	
Mississippi	
Montana	
Nevada	
New Jersey	
New York	
Rhode Island	
Vermont	
Washington	
West Virginia	
Wisconsin	

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**APPENDIX H**

**STATE THIRD-PARTY  
TRUST STATUTES**

## STATE THIRD-PARTY TRUST STATUTES

State	Spendthrift Trust	Discretionary Trust
Alabama	Ala. Code §§ 19-3B-502–19-3B-503	Ala. Code §§ 19-3B-504, 19-3B-814(a)
Alaska	Alaska Stat. § 34.40.110	
Arizona	Ariz. Rev. Stat. §§ 14-7701–14-7702, 14-7704, 14-7707, 14-7710	Ariz. Rev. Stat. § 14-7704, 14-7707
Arkansas	Ark. Code Ann. § 28-73-502	Ark. Code Ann. §§ 28-73-504, 28-73-814(a)
California	Cal. Prob. Code §§ 15300–15301, 15305–15309	Cal. Prob. Code §§ 15303, 15305–15308
Colorado		
Connecticut		
Delaware	Del. Code Ann. tit. 12, § 3536	Del. Code Ann. tit. 12, § 3536(f)
District of Columbia	D.C. Code §§ 19-1305.02–19-1305.03	D.C. Code § 19-1308.14(a)
Florida	Fla. Stat. §§ 736.0502–736.0503	Fla. Stat. §§ 736.0504, 736.0814(1)
Georgia	Ga. Code Ann. § 53-12-28(c)	
Hawaii		
Idaho	Idaho Code § 15-7-502	
Illinois	735 Ill. Comp. Stat. 5/2-1403	
Indiana	Ind. Code § 30-4-3-2	
Iowa	Iowa Code § 633A.2301	Iowa Code § 633A.4702
Kansas	Kan. Stat. Ann. § 58a-502	
Kentucky	Ky. Rev. Stat. Ann. § 381.180	
Louisiana	La. Rev. Stat. Ann. §§ 9:2001–9:2002, 9:2004–9:2005, 9:2007	
Maine	Me. Rev. Stat. Ann. tit. 18-B, §§ 502–503	Me. Rev. Stat. Ann. tit. 18-B, §§ 504, 814(1)
Maryland		
Massachusetts		
Michigan		
Minnesota		
Mississippi	Miss. Code Ann. §§ 91-9-501, 91-9-503, 91-9-505, 91-9-511	Miss. Code Ann. §§ 91-9-501, 91-9-507, 91-9-511
Missouri	Mo. Rev. Stat. §§ 456.5-502–456.5-503	Mo. Rev. Stat. §§ 456.5-504, 456.8-814(1)
Montana	Mont. Code Ann. §§ 72-33-301–72-33-302, 72-33-306	Mont. Code Ann. § 72-33-304
Nebraska	Neb. Rev. Stat. §§ 30-3847–30-3848	Neb. Rev. Stat. §§ 30-3849, 30-3879(a)
Nevada	Nev. Rev. Stat. §§ 166.010–166.170	
New Hampshire	N.H. Rev. Stat. Ann. §§ 564-B:5-502–564-B:5-503	N.H. Rev. Stat. Ann. §§ 564-B:5-504, 564-B:8-814(a)
New Jersey		
New Mexico	N.M. Stat. Ann. §§ 46A-5-502–46A-5-503	N.M. Stat. Ann. §§ 46A-5-504, 46A-8-814(A)
New York	N.Y. Est. Powers & Trusts Law § 7-1.5	
North Carolina	N.C. Gen. Stat. §§ 36C-5-502–36C-5-503	N.C. Gen. Stat. §§ 36C-5-504, 36C-8-814(a)
North Dakota	N.D. Cent. Code §§ 59-13-02–59-13-03	N.D. Cent. Code §§ 59-13-04, 59-16-14(1)
Ohio	Ohio Rev. Code Ann. §§ 5805.01–5805.02	Ohio Rev. Code Ann. §§ 5805.04, 5808.14(A)

## STATE THIRD-PARTY TRUST STATUTES

State	Spendthrift Trust	Discretionary Trust
Oklahoma	Okla. Stat. tit. 60, § 175.25	Okla. Stat. tit. 60, § 175.25(F)
Oregon	Or. Rev. Stat. §§ 130.305–130.310	
Pennsylvania	20 Pa. Cons. Stat. §§ 7742–7743	20 Pa. Cons. Stat. §§ 7744, 7780.4
Rhode Island	R.I. Gen. Laws § 18-9.1-1	
South Carolina	S.C. Code Ann. §§ 62-7-502–62-7-503	S.C. Code Ann. §§ 62-7-504, 62-7-814(a)
South Dakota	S.D. Codified Laws §§ 55-1-24–55-1-26, 55-1-34–55-1-35, 55-1-37, 55-1-41–55-1-42	S.D. Codified Laws §§ 55-1-24–55-1-26, 55-1-38–55-1-40, 55-1-43
Tennessee	Tenn. Code Ann. §§ 35-15-502–35-15-503	Tenn. Code Ann. §§ 35-15-504, 35-15-814(a)
Texas	Tex. Prop. Code Ann. § 112.035	
Utah	Utah Code Ann. §§ 75-7-502–75-7-503	Utah Code Ann. §§ 75-7-504, 75-7-812(1)
Vermont		
Virginia	Va. Code Ann. §§ 55-545.02–55-545.03	Va. Code Ann. §§ 55-545.04, 55-548.14(A)
Washington	Wash. Rev. Code § 6.32.250(2)	
West Virginia	W. Va. Code § 36-1-18	
Wisconsin	Wis. Stat. § 701.06	
Wyoming	Wyo. Stat. Ann. §§ 4-10-502–4-10-503, 4-10-505	Wyo. Stat. Ann. § 4-10-504

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**APPENDIX I**

**STATE SELF-SETTLED  
TRUST STATUTES**



## STATE SELF-SETTLED TRUST STATUTES

State	Citation
<b>PROHIBITS TRUSTOR'S CREDITORS FROM REACHING TRUSTOR'S INTEREST IN OR ASSETS OF SELF-SETTLED TRUST IN CERTAIN CIRCUMSTANCES</b>	
Alaska	Alaska Stat. § 34.40.110
Colorado	Colo. Rev. Stat. § 38-10-111
Delaware	Del. Code Ann. tit. 12, §§ 3536(c), 3570-3576
Missouri	Mo. Rev. Stat. § 456.5-505
Nevada	Nev. Rev. Stat. §§ 166.010-166.170
Oklahoma	Okla. Stat. tit. 31, §§ 10-18
Rhode Island	R.I. Gen. Laws §§ 18-9.2-1-18-9.2-7
South Dakota	S.D. Codified Laws §§ 55-1-36, 55-16-1-55-16-17, 55-3-47
Tennessee	Tenn. Code Ann. §§ 35-16-101-35-16-112
Utah	Utah Code Ann. § 25-6-14
Wyoming	Wyo Stat. Ann. §§ 4-10-103, 4-10-506(b), 4-10-510-4-10-523
<b>PERMITS TRUSTOR'S CREDITORS TO REACH TRUSTOR'S INTEREST IN SELF-SETTLED TRUST</b>	
Alabama	Ala. Code § 19-3B-505(a)(2)
Arizona	Ariz. Rev. Stat. § 14-7705
Arkansas	Ark. Code Ann. § 28-73-505(a)(2)
California	Cal. Prob. Code § 15304
Delaware	Del. Code Ann. tit. 12, § 3536(c)
District of Columbia	D.C. Code § 19-1305.05(a)(2)
Florida	Fla. Stat. § 736.0505(1)(b)
Georgia	Ga. Code Ann. § 53-12-28(c)
Idaho	Idaho Code § 15-7-502(4)
Indiana	Ind. Code § 30-4-3-2(b)
Iowa	Iowa Code §§ 633A.2302-633A.2303
Kansas	Kan. Stat. Ann. § 58a-505(a)(2)
Kentucky	Ky. Rev. Stat. Ann. § 381.180(7)(a)
Louisiana	La. Rev. Stat. Ann § 9:2004
Maine	Me. Rev. Stat. Ann. tit. 18-B, § 505(1)(B)
Mississippi	Miss. Code Ann. § 91-9-509(1)
Montana	Mont. Code Ann. § 72-33-305(1)
Nebraska	Neb. Rev. Stat. § 30-3850(a)(2)
New Hampshire	N.H. Rev. Stat. Ann. § 564-B:5-505(a)(2)
New Jersey	N.J. Stat. Ann. § 3B:11-1
New Mexico	N.M. Stat. Ann. § 46A-5-505(A)(2)
North Carolina	N.C. Gen. Stat. § 36C-5-505(a)(2)
North Dakota	N.D. Cent. Code § 59-13-05(1)
Ohio	Ohio Rev. Code Ann. § 5805.06(A)(2)
Oklahoma	Okla. Stat. tit. 60, § 175.25(H)
Oregon	Or. Rev. Stat. § 130.315(1)(b)
Pennsylvania	20 Pa. Cons. Stat. § 7745(2)
South Carolina	S.C. Code Ann. § 62-7-505(a)(2)
South Dakota	S.D. Codified Laws § 55-1-36
Tennessee	Tenn. Code Ann. § 35-15-505(a)(2)

## STATE SELF-SETTLED TRUST STATUTES

<b>PERMITS TRUSTOR'S CREDITORS TO REACH TRUSTOR'S INTEREST IN SELF-SETTLED TRUST (Cont'd)</b>	
Texas	Tex. Prop. Code Ann. § 112.035(d)
Utah	Utah Code Ann. § 75-7-505(1)(b)
Virginia	Va. Code Ann. § 55-545.05(A)(2)
West Virginia	W. Va. Code § 36-1-18
Wisconsin	Wis. Stat. § 701.06
<b>PROVIDES THAT SELF-SETTLED TRUST IS VALID EVEN THOUGH TRUSTOR'S CREDITORS MAY REACH TRUSTOR'S INTEREST</b>	
Arizona	Ariz. Rev. Stat. § 14-7705(A)
California	Cal. Prob. Code § 15304(a)
Mississippi	Miss. Code Ann. § 91-9-509(1)
Montana	Mont. Code Ann. § 72-33-305(1)
<b>PROVIDES THAT SELF-SETTLED TRUST IS VOID</b>	
Idaho	Idaho Code § 55-905
Illinois	735 Ill. Comp. Stat. 5/2-1403
New Jersey	N.J. Stat. Ann. § 25:2-1(a)
New York	N.Y. Est. Powers & Trusts Law § 7-3.1(a)
Washington	Wash. Rev. Code § 19.36.020
<b>HAS NO RELEVANT STATUTE</b>	
Connecticut	
Hawaii	
Maryland	
Massachusetts	
Michigan	
Minnesota	
Vermont	

**APPENDIX J**

**STATE POWER TO ADJUST  
AND UNITRUST STATUTES**

## STATE POWER TO ADJUST AND UNITRUST STATUTES

STATE	POWER TO ADJUST	PROTECTION FOR TRUSTEE	UNITRUST CONVERSION STATUTE	NEW UNITRUST STATUTE
Alabama	Ala. Code § 19-3A-104	Ala. Code § 19-3A-104(f)		
Alaska	Alaska Stat. § 13.38.210	Alaska Stat. § 13.38.220	Alaska Stat. §§ 13.38.300–13.38.410	
Arizona	Ariz. Rev. Stat. § 14-7403	Ariz. Rev. Stat. § 14-7404		
Arkansas	Ark. Code Ann. § 28-70-104			
California	Cal. Prob. Code § 16336	Cal. Prob. Code §§ 16337–16338	Cal. Prob. Code §§ 16336.4–16336.7	Cal. Prob. Code § 16328
Colorado	Colo. Rev. Stat. § 15-1-404	Colo. Rev. Stat. § 15-1-405	Colo. Rev. Stat. § 15-1-404.5	
Connecticut	Conn. Gen. Stat. § 45a-542c			
Delaware	Del Code Ann. tit. 12, § 6113	Del. Code Ann. tit. 12, § 6114	Del. Code Ann. tit. 12, § 3527	Del. Code Ann. tit. 12, § 3527A
District of Columbia	D.C. Code § 28-4801.04			
Florida	Fla. Stat. § 738.104	Fla. Stat. § 738.105	Fla. Stat. § 738.1041	Fla. Stat. § 738.1041(11)
Georgia	Ga. Code Ann. § 53-12-220	Ga. Code Ann. § 53-12-222	Ga. Code Ann. § 53-12-221	
Hawaii	Haw. Rev. Stat. § 557A-104	Haw. Rev. Stat. § 557A-105		
Idaho	Idaho Code § 68-10-104	Idaho Code § 68-10-105		
Illinois			760 Ill. Comp. Stat 5/5.3	760 Ill. Comp. Stat. 5/5.3(m)
Indiana	Ind. Code § 30-2-14-15	Ind. Code §§ 30-2-14-16–30-2-14-17	Ind. Code §§ 30-2-15-1–30-2-15-26	
Iowa			Iowa Code §§ 637.601–637.615	
Kansas	Kan. Stat. Ann. § 58-9-104			
Kentucky	Ky. Rev. Stat. Ann. § 386.454		Ky. Rev. Stat. Ann § 386.454	
Louisiana	La. Rev. Stat. Ann. § 9:2158–2162	La. Rev. Stat. Ann. § 9:2163		
Maine	Me. Rev. Stat. Ann. tit. 18-A, § 7-704	Me. Rev. Stat. Ann. tit. 18-A, § 7-706	Me. Rev. Stat. Ann. tit. 18-A, § 7-705	
Maryland	Md. Code Ann., Est. & Trusts § 15-502.2	Md. Code Ann., Est. & Trusts § 15-502.3	Md. Code Ann., Est. & Trusts § 15-502.1	

## STATE POWER TO ADJUST AND UNITRUST STATUTES

STATE	POWER TO ADJUST	PROTECTION FOR TRUSTEE	UNITRUST CONVERSION STATUTE	NEW UNITRUST STATUTE
Massachusetts	Mass. Gen. Laws ch. 203D, § 4	Mass. Gen. Laws ch. 203D, § 5		
Michigan	Mich. Comp. Laws § 555.504	Mich. Comp. Laws § 555.505		
Minnesota	Minn. Stat. Ann. § 501B.705	Minn. Stat. § 501B.705, Subd. 7		
Mississippi				
Missouri	Mo. Rev. Stat. § 469.405	Mo. Rev. Stat. § 469.409	Mo. Rev. Stat. § 469.411	Mo. Rev. Stat. § 469.411(5)(1)
Montana	Mont. Code Ann. § 72-34-424	Mont. Code Ann. § 72-34-424(8)		
Nebraska	Neb. Rev. Stat. § 30-3119	Neb. Rev. Stat. §§ 30-3120–30-3121	Neb. Rev. Stat. § 30-3119.01	
Nevada	Nev. Rev. Stat. § 164.795			
New Hampshire	N.H. Rev. Stat. Ann. § 564-C:1-104	N.H. Rev. Stat. Ann. §§ 564-C:1-104(h), 564-C:1-105	N.H. Rev. Stat. Ann. § 564-A:3-c	
New Jersey	N.J. Stat. Ann. § 3B:19B-4	N.J. Stat. Ann. § 3B:19B-31		
New Mexico	N.M. Stat. Ann. § 46-3A-104		N.M. Stat. Ann. §§ 46-3A-105–46-3A-113	
New York	N.Y. Est. Powers & Trusts Law § 11-2.3(b)(5)	N.Y. Est. Powers & Trusts Law § 11-2.3-A	N.Y. Est. Powers & Trusts Law § 11-2.4	N.Y. Est. Powers & Trusts Law § 11-2.4(e)(1)(A)
North Carolina	N.C. Gen. Stat. § 37A-1-104	N.C. Gen. Stat. § 37A-1-105	N.C. Gen. Stat. §§ 37A-1-104.1–37A-1-104.9	N.C. Gen. Stat. §§ 37A-1-104.21–37A-1-104.26
North Dakota				
Ohio	Ohio Rev. Code Ann. § 5812.03	Ohio Rev. Code Ann. § 5812.03(G)		
Oklahoma	Okla. Stat. tit. 60, § 175.104			
Oregon	Or. Rev. Stat. § 129.215	Or. Rev. Stat. § 129.220	Or. Rev. Stat. § 129.225	
Pennsylvania	20 Pa. Cons. Stat. § 8104	20 Pa. Cons. Stat. § 8106	20 Pa. Cons. Stat. § 8105	20 Pa. Cons. Stat. § 8107

Rhode Island	R.I. Gen. Laws § 18-4-28		R.I. Gen. Laws § 18-4-29	R.I. Gen. Laws § 18-4-29(a)
South Carolina	S.C. Code Ann. § 62-7-904			
South Dakota	S.D. Codified Laws § 55-13A-104	S.D. Codified Laws § 55-13A-105	S.D. Codified Laws §§ 55-15-1–55-15-14	
Tennessee	Tenn. Code Ann. § 35-6-104	Tenn. Code Ann. §§ 35-6-104(g), 35-6-106		

**STATE POWER TO ADJUST AND UNITRUST STATUTES**

<b>STATE</b>	<b>POWER TO ADJUST</b>	<b>PROTECTION FOR TRUSTEE</b>	<b>UNITRUST CONVERSION STATUTE</b>	<b>NEW UNITRUST STATUTE</b>
Texas	Tex. Prop. Code Ann. § 116.005	Tex. Prop. Code Ann. § 116.006		Tex. Prop. Code Ann. § 116.007
Utah	Utah Code Ann. § 22-3-104	Utah Code Ann. §§ 22-3-105–22-3-107		
Vermont				
Virginia	Va. Code Ann. § 55-277.4		Va. Code Ann. § 55-277.4:1	
Washington	Wash. Rev. Code § 11.104A.020	Wash. Rev. Code § 11.104A.030	Wash. Rev. Code § 11.104A.040	Wash. Rev. Code § 11.104A.040(a)(2)
West Virginia	W. Va. Code § 44B-1-104	W. Va. Code § 44B-1-105	W. Va. Code § 44B-1-104a	W. Va. Code § 44B-1-104a(m)
Wisconsin	Wis. Stat. § 701.20(4)	Wis. Stat. § 701.20(4c)	Wis. Stat. § 701.20(4g)	Wis. Stat. § 701.20(4j)
Wyoming	Wyo. Stat. Ann. § 2-3-804	Wyo. Stat. Ann. § 2-3-832	Wyo. Stat. Ann. §§ 2-3-901–2-3-917	Wyo. Stat. Ann. § 2-3-906

**APPENDIX K**

**STATE LIABILITY  
SYSTEMS RANKING**



## STATE LIABILITY SYSTEMS RANKING

State	Ranking		States In Order of Ranking	Ranking
Alabama	47		Delaware	1
Alaska	43		Minnesota	2
Arizona	15		Nebraska	3
Arkansas	41		Iowa	4
California	45		Maine	5
Colorado	21		New Hampshire	6
Connecticut	14		Tennessee	7
Delaware	1		Indiana	8
Florida	36		Utah	9
Georgia	31		Wisconsin	10
Hawaii	42		South Dakota	11
Idaho	30		Virginia	12
Illinois	46		Kansas	13
Indiana	8		Connecticut	14
Iowa	4		Arizona	15
Kansas	13		North Carolina	16
Kentucky	33		Oregon	17
Louisiana	48		Massachusetts	18
Maine	5		New York	19
Maryland	29		North Dakota	20
Massachusetts	18		Colorado	21
Michigan	23		Wyoming	22
Minnesota	2		Michigan	23
Mississippi	49		Ohio	24
Missouri	34		Washington	25
Montana	40		New Jersey	26
Nebraska	3		Vermont	27
Nevada	28		Nevada	28
New Hampshire	6		Maryland	29
New Jersey	26		Idaho	30
New Mexico	39		Georgia	31
New York	19		Pennsylvania	32
North Carolina	16		Kentucky	33
North Dakota	20		Missouri	34
Ohio	24		Rhode Island	35
Oklahoma	38		Florida	36
Oregon	17		South Carolina	37
Pennsylvania	32		Oklahoma	38
Rhode Island	35		New Mexico	39
South Carolina	37		Montana	40
South Dakota	11		Arkansas	41
Tennessee	7		Hawaii	42
Texas	44		Alaska	43
Utah	9		Texas	44
Vermont	27		California	45

## STATE LIABILITY SYSTEMS RANKING

State	Ranking	States In Order of Ranking	Ranking
Virginia	12	Illinois	46
Washington	25	Alabama	47
West Virginia	50	Louisiana	48
Wisconsin	10	Mississippi	49
Wyoming	22	West Virginia	50

Note: The data in the above table is taken from the 2007 Liability Systems Ranking Study, dated April 16, 2007, conducted by Harris Interactive, Inc., for the U.S. Chamber of Commerce Institute for Legal Reform. The study was based on interviews with over 1,500 practicing corporate attorneys and general counsels from December 27, 2006 – March 2, 2007, available at [www.instituteforlegalreform.org/lawsuitclimate2007/staterankings.cfm](http://www.instituteforlegalreform.org/lawsuitclimate2007/staterankings.cfm) (last visited Mar. 13, 2008).

**APPENDIX L**

**STATE NONCHARITABLE PURPOSE  
TRUST STATUTES**

## STATE NONCHARITABLE PURPOSE TRUST STATUTES

State	Citation
<b>PERMITS PERPETUAL TRUSTS</b>	
Delaware	Del. Code Ann. tit. 12, § 3555
Idaho	Idaho Code § 15-7-601
Maine	Me. Rev. Stat. Ann. tit. 18-B, § 409
New Hampshire	N.H. Rev. Stat. Ann. § 564-B:4-409
Wyoming	Wyo. Stat. Ann. § 4-10-410
<b>PERMITS 90-YEAR TRUSTS</b>	
North Dakota	N.D. Cent. Code §§ 59-12-09, 47-02-27.1, 47-02-27.4
Oregon	Or. Rev. Stat. § 130.190
South Carolina	S.C. Code Ann. § 62-7-409
Tennessee	Tenn. Code Ann. § 35-15-409
<b>PERMITS 21-YEAR TRUSTS</b>	
Alabama	Ala. Code § 19-3B-409
Arkansas	Ark. Code Ann. § 28-73-409
Colorado	Colo. Rev. Stat. § 15-11-901
District of Columbia	D.C. Code § 19-1304.09
Florida	Fla. Stat. § 736.0409
Kansas	Kan. Stat. Ann. § 58a-409
Missouri	Mo. Rev. Stat. § 456.4-409
Nebraska	Neb. Rev. Stat. § 30-3835
New Mexico	N.M. Stat. Ann. § 46A-4-409
North Carolina	N.C. Gen. Stat. § 36C-4-409
Ohio	Ohio Rev. Code Ann. § 5804.09
Pennsylvania	20 Pa. Cons. Stat. § 7739
South Dakota	S.D. Codified Laws § 55-1-20
Utah	Utah Code Ann. §§ 75-2-1001, 75-7-409
Virginia	Va. Code Ann. § 55-544.09
<b>HAS NO RELEVANT STATUTE</b>	
Alaska	
Arizona	
California	
Connecticut	
Georgia	
Hawaii	
Illinois	
Indiana	
Iowa	
Kentucky	
Louisiana	
Maryland	
Massachusetts	
Michigan	
Minnesota	
Mississippi	
Montana	

## STATE NONCHARITABLE PURPOSE TRUST STATUTES

<b>HAS NO RELEVANT STATUTE (Cont'd)</b>	
Nevada	
New Jersey	
New York	
Oklahoma	
Rhode Island	
Texas	
Vermont	
Washington	
West Virginia	
Wisconsin	

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