



CHAPTER 14

ARTICLE 18 - EMBEZZLEMENT

N.C.G.S. § 14-90.

Embezzlement of property received by virtue of office or employment.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	No amendment history on record	21 September 2026, 04:06 UTC	62c2e4dcd995732892111392 - 8d6961cc61424b626c42723d - be4aa458bf6295cf

§ 14-90(a)

This section shall apply to any person:

- (1) Exercising a public trust.
- (2) Holding a public office.
- (3) Who is a guardian, administrator, executor, trustee, or any receiver, or any other fiduciary, including, but not limited to, a settlement agent, as defined in G.S. 45A-3.
- (4) Who is an officer or agent of a corporation, or any agent, consignee, clerk, bailee or servant, except persons under the age of 16 years, of any person.

§ 14-90(b)

Any person who shall:

- (1) Embezzle or fraudulently or knowingly and willfully misapply or convert to his own use, or
- (2) Take, make away with or secrete, with intent to embezzle or fraudulently or knowingly and willfully misapply or convert to his own use,

any money, goods or other chattels, bank note, check or order for the payment of money issued by or drawn on any bank or other corporation, or any treasury warrant, treasury note, bond or obligation for the payment of money issued by the United States or by any state, or any other valuable security whatsoever that (i) belongs to any other person or corporation, unincorporated association or organization or (ii) are closing

funds as defined in G.S. 45A-3, which shall have come into his possession or under his care, shall be guilty of a felony.

§ 14-90(c)

CLASS C / H FELONY

If the value of the property described in subsection (b) of this section is one hundred thousand dollars (\$100,000) or more, the person is guilty of a Class C felony. If the value of the property is less than one hundred thousand dollars (\$100,000), the person is guilty of a Class H felony. (21 Hen. VII, c. 7; 1871-2, c. 145, s. 2; Code, s. 1014; 1889, c. 226; 1891, c. 188; 1897, c. 31; Rev., s. 3406; 1919, c. 97, s. 25; C.S., s. 4268; 1931, c. 158; 1939, c. 1; 1941, c. 31; 1967, c. 819; 1979, c. 760, s. 5; 1979, 2nd Sess., c. 1316, s. 47; 1981, c. 63, s. 1; c. 179, s. 14; 1997-443, s. 19.25(d); 2009-348, s. 1; 2009-570, s. 31.)

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS II

1 AUTHORITY

Authorities referenced

Every G.S. cross-reference appearing in the text of this section, in order of first appearance. Nothing is characterized; the operative language is quoted from the section itself.

REFERENCE	APPEARS IN	OPERATIVE LANGUAGE IN THIS SECTION
G.S. 45A-3	(a)(3)	"a settlement agent, as defined in"

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 14-90 (2026).

PINPOINT

N.C. Gen. Stat. § 14-90(a) (2026).

Pinpoint keys are set in the left margin of the text rather than line numbers: subsection designators are stable across editions and paper sizes, line numbers are not.

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