



CHAPTER 147
ARTICLE 6F - ACHIEVING A BETTER LIFE EXPERIENCE PROGRAM TRUST

N.C.G.S. § 147-86.70.

Policy and definitions.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT No amendment history on record	RETRIEVED 21 September 2026, 05:36 UTC	SOURCE FINGERPRINT ae84556ce371c236d7f890c2 - cf24521beab947b345916697 - 65484ce8881ec3b4
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§ 147-86.70(a) Policy. - The General Assembly of North Carolina hereby finds and declares that encouraging and assisting individuals and families in saving private funds for the purpose of supporting individuals with disabilities, as authorized in the federal Achieving a Better Life Experience (ABLE) Act, to maintain health, independence, and a better quality of life is fully consistent with and furthers the long-established policy of the State to provide tools that strengthen opportunities for personal economic development and long-term financial planning.

- § 147-86.70(b) Definitions. - The following definitions apply in this section:
- (1) ABLE account. - An account established and owned by an eligible individual and maintained under this Article. An authorized representative may act on behalf of an account owner.
 - (2) Account owner. - The person who enters into an ABLE savings agreement pursuant to the provisions of this Article. The account owner must be the designated beneficiary. An authorized representative may act on behalf of the account owner.
 - (2a) Authorized representative. - An individual or entity authorized to open or manage an ABLE account on behalf of an account owner under the provisions of the federal ABLE Act and federal regulations promulgated under the Act.
 - (3) Board. - The ABLE Program Board of Trustees established in G.S. 147-86.72.
 - (4) Repealed by Session Laws 2016-56, s. 9(c), effective June 30, 2016.

- (5) Designated beneficiary. - The eligible individual who established and owns an ABLÉ account.
- (6) Disability certification. - Defined in 26 U.S.C. § 529A(e)(2).
- (7) Eligible individual. - Defined in 26 U.S.C. § 529A(e)(1).
- (8) Federal ABLÉ Act. - Division B of the Tax Increase Prevention Act of 2014, P.L. 113-295, the Achieving a Better Life Experience Act of 2014.
- (9) Repealed by Session Laws 2020-48, s. 1.4(a), effective June 26, 2020, and applicable to actions taken on behalf of an ABLÉ account owner on or after that date.
- (10) Qualified disability expense. - Defined in 26 U.S.C. § 529A(e)(5).
- (11) Reserved for future codification purposes.
- (12) Reserved for future codification purposes.
- (13) Sibling. - A brother, sister, stepbrother, or stepsister. (2015-203, s. 1; 2016-56, s. 9(c); 2017-212, s. 3.2(a); 2020-48, s. 1.4(a); 2022-16, s. 5.1.)

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. 147-86.72	(b)(3)	"Program Board of Trustees established in"

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 147-86.70 (2026).

PINPOINT

N.C. Gen. Stat. § 147-86.70(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.

COLOPHON

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