



CHAPTER 163
ARTICLE 22M - LEGAL EXPENSE FUNDS

N.C.G.S. § 163-278.307.

Detailed accounts to be kept by treasurer.

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, 03:45 UTC	SOURCE FINGERPRINT eaef16ef64f13b4c90881da1 - e91eb30b20026575a1a5ff98 - abe5acd9c24fc530
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- § 163-278.307(a)

The treasurer of each legal expense fund shall keep detailed accounts, current within seven calendar days after the date of receiving a legal expense donation or making an expenditure, of all legal expense donations received and all expenditures made by or on behalf of the legal expense fund.
- § 163-278.307(b)

Accounts kept by the treasurer of a legal expense fund or the accounts of a treasurer or legal expense fund at any bank or other depository may be inspected by a member, designee, agent, attorney, or employee of the Board who is making an investigation pursuant to G.S. 163-278.22.
- § 163-278.307(c)

For purposes of this section, "detailed accounts" shall mean at least all information required to be included in the quarterly report required under this Article.
- § 163-278.307(d)

When a treasurer shows that best efforts have been used to obtain, maintain, and submit the information required by this Article, any report of the legal expense shall be considered in compliance with this Article and shall not be the basis for criminal prosecution or the imposition of civil penalties. The State Board shall adopt rules to implement this subsection. (2007-349, s. 1; 2009-534, s. 2(c); 2017-6, s. 3; 2018-146, s. 3.1(a), (b).)

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. 163-278.22	(b)	"is making an investigation pursuant to"

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 163-278.307 (2026).

PINPOINT

N.C. Gen. Stat. § 163-278.307(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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