



CHAPTER 163
ARTICLE 22M - LEGAL EXPENSE FUNDS

N.C.G.S. § 163-278.308.

Reports filed with Board.

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 0185e127106cf3412e737b12 - 24b7018e8ba429118da4a491 - 466ac66d75869e2f
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- § 163-278.308(a)

The treasurer of each legal expense fund shall file with the Board the following reports:

(1) Organizational report. - The report required under G.S. 163-278.309.

(2) Quarterly report. - The report required under G.S. 163-278.310.
- § 163-278.308(b)

Any report or attachment required by this Article must be filed under certification of the treasurer as true and correct to the best of the knowledge of that officer.
- § 163-278.308(c)

The organizational report shall be filed within 10 calendar days of the creation of the legal expense fund. All quarterly reports shall be filed with the Board no later than 10 business days after the end of each calendar quarter.
- § 163-278.308(d)

Treasurers shall electronically file each report required by this section that shows a cumulative total for the quarter in excess of five thousand dollars (\$5,000) in legal expense donations or expenditures, according to rules adopted by the Board. The Board shall provide the software necessary to the treasurer to file the required electronic report at no cost to the legal expense fund.
- § 163-278.308(e)

Any statement required to be filed under this Article shall be signed and certified as true and correct by the treasurer and shall be certified as true and correct to the best of the treasurer's knowledge. The elected officer creating the legal expense fund, or the other individual or group of individuals creating the legal expense fund on the elected officer's behalf, shall certify as true and correct to the best of their knowledge the organizational report and appointment of the treasurer. A certification under

CLASS I FELONY

this Article shall be treated as under oath, and any individual making a certification under this Article knowing the information to be untrue is guilty of a Class I felony.- (2007-349, s. 1; 2009-534, s. 2(d); 2017-6, s. 3; 2018-146, s. 3.1(a), (b).)

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS II
2 AUTHORITIES

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. 163-278.309	(a)(1)	"report. - The report required under"
G.S. 163-278.310	(a)(2)	"report. - The report required under"

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 163-278.308 (2026).

PINPOINT

N.C. Gen. Stat. § 163-278.308(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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