



CHAPTER 35A

ARTICLE 17 - GIFTS FROM INCOME FOR CERTAIN PURPOSES

N.C.G.S. § 35A-1336.

Prerequisites to approval by judge of gifts for governmental or charitable purposes.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	S.L. 1999-270, s. 2 — third act in the lineage	21 September 2026, 03:39 UTC	07fcdee3ad542d1ee5e1e1fe - 1b2fa3e03f6013a4b8e4fb9b - 42e69946053ea7e5

The judge shall not approve gifts from income for governmental or charitable purposes unless it appears to the judge's satisfaction that all of the following apply:

After making the gifts and the payment of federal and State income taxes, the remaining income of the incompetent will be reasonable and adequate to provide for the support, maintenance, comfort and welfare of the incompetent and those legally entitled to support from the incompetent in order to maintain the incompetent and those dependents in the manner to which the incompetent and those dependents are accustomed and in keeping with their station in life.

Each donee is a donee to which a competent donor could make a gift, without limit as to amount, without incurring federal or State gift tax liability.

Each donee is a donee qualified to receive tax deductible gifts under federal and State income tax laws.

The aggregate of the gifts does not exceed the percentage of income fixed by federal law as the maximum deduction allowable for the gifts in computing federal income tax liability.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
3 ACTS

Amendment lineage

The State prints this history as a single parenthetical at the foot of the section. It is reproduced verbatim in the colophon and unpacked below in order of enactment.

1963

1981

1999

TICK HEIGHT = ACTS IN THAT YEAR DASHED = RECODIFICATION, NOT AMENDMENT

Nº	YEAR	ACT	CHARACTER
01	1963	c. 111, s. 2	ENACTED
02	1987	c. 550, s. 4	AMENDED
03	1999	S.L. 1999-270, s. 2	AMENDED

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 35A-1336 (1999).

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

Provenance

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HISTORY PARENTHETICAL, AS PRINTED BY THE STATE

(1963, c. 111, s. 2; 1987, c. 550, s. 4; 1999-270, s. 2.)

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