

**Jurisdictions that Have Uniform Principal and Income Act Section 104  
and/or Unitrust Conversion Option Enacted, Adopted or Pending**

<b>Jurisdiction</b>	<b>Section 104</b>	<b>Unitrust</b>	<b>Section 105</b>	<b>Notes</b>	<b>Short Title of Act</b>	<b>Cite</b>	<b>Effective Date</b>
Alabama	Yes				Alabama Principal and Income Act	Ala. Code § 19-3A-104	01/01/01
Alaska	Pending	Pending					
Arizona	Yes		Yes		Revised Uniform Principal and Income Act	Ariz. Rev. Stat. § 14-7403	01/01/02
Arkansas	Yes				Revised Uniform Principal and Income Act	Ark. Code Ann. § 28-70-104	01/01/00
California	Yes				Uniform Principal and Income Act	Cal. Prob. Code § 16335	01/01/00
Colorado	Yes				Uniform Principal and Income Act	Colo. Rev. Stat. § 15-1-404	07/01/01
Connecticut	Yes				Connecticut Uniform Principal and Income Act (1999)	Conn. Gen. Stat. § 45A-542c	01/01/00
Delaware		3-5%; ordering					
District of Columbia	Yes				Uniform Principal and Income Act of 2000	D.C. Code Ann. § 28-4801.04	03/29/01
Florida	Yes	3-5% or ½ 7520 rate between 3-5%		Signed 4/16/02	Florida Uniform Principal and Income Act	738.104-.104	01/01/03
Georgia		Pending		To be introduced January 2003			
Hawaii	Yes				Uniform Principal and Income Act	Haw. Rev. Stat. § 557A-104	07/01/00
Idaho	Yes				Uniform Principal and Income Act	Idaho Code § 68-10-104	07/01/01
Illinois		Yes		Awaiting sig.			
Indiana	Yes		Yes			SB 77	
Iowa		Yes	Yes	Signed 4/5/02	Uniform Principal and Income Act	Iowa Code §§ 637-101 et seq.	07/01/00

<b>Jurisdiction</b>	<b>Section 104</b>	<b>Unitrust</b>	<b>Section 105</b>	<b>Notes</b>	<b>Short Title of Act</b>	<b>Cite</b>	<b>Effective Date</b>
Kansas	Yes				Uniform Principal and Income Act (1997)	Kan. Stat. Ann. § 58-9-104	07/01/00
Kentucky							
Louisiana	Yes	Unitrust Safe Harbor	Yes		Louisiana Trust Code	§§ 2158-2163	
Maine	Yes	4% default – PA model		Signed 3/22/02 Effective 10/1/02	Uniform Principal and Income Act of 1997	MRSA §§ 7-704	
Maryland	Yes	Yes			Uniform Principal and Income	Md. Est. & Trusts §§ 15-501 to –530	10/01/02
Massachusetts							
Michigan							
Minnesota	Yes				Uniform Principal and Income Act	Minn. Stat. Ann. §§ 501B.705	
Mississippi							
Missouri	Yes	3% min. w/no max.				Mo. Rev. Stat. §§ 469.401-.467	08/28/01
Montana							
Nebraska	Yes				Uniform Principal and Income Act	2001 Neb. Rev. Stat. § 30-3119	04/17/01
Nevada							
New Hampshire		5% rate – PA model		Signed 5/15/02			
New Jersey	Yes	4-6% Unitrust Safe Harbors	Yes		Uniform Principal and Income Act of 2001	N.J. Stat. Ann. §§ 3B:19B-4 et seq.	
New Mexico	Yes				Uniform Principal and Income Act	N.M. Stat. Ann. § 46-3A-104	07/01/01
New York	Yes	4% default; court can adopt diff. rule			Uniform Principal and Income Act	Amending N.Y. Est. Powers & Trusts §§ 11-2.3 and adding §§ 11-2.3-A, -2.4 and art. 11-A)	01/01/02
North Carolina							
North Dakota	Yes				Uniform Principal and Income Act (1997)	N.D. Cent. Code §§ 59-04.2-01 to –30	08/01/99

Jurisdiction	Section 104	Unitrust	Section 105	Notes	Short Title of Act	Cite	Effective Date
Ohio	Pending	4% Unitrust Safe Harbor				HB 522	
Oklahoma	Yes				Oklahoma Uniform Principal and Income Act	Okla. Stat. tit. 60, § 175.104	11/01/99 (power to adjust); 11/01/98 (UPIA)
Oregon							
Pennsylvania	Yes	4% default; court can select other rate; ordering		Signed 5/16/02		Pa. Stat. Ann. § 8104 et seq.	07/15/02
Rhode Island	Pending					SB 2270	
South Carolina	Yes		Yes		South Carolina Uniform Principal and Income Act	S.C. Code Ann. §§ 62-7-404 et seq.	07/18/01
South Dakota		3% min. – no max.		Signed 2/27/02		S.D. § 55-15-1 et seq.	07/01/02
Tennessee	Yes				Uniform Principal and Income Act (1997)	Tenn. Code Ann. § 35-6-104	07/01/00
Texas							
Utah							
Vermont	Pending					HB 5; Died?	
Virginia	Yes				Uniform Principal and Income Act	Va. Code Ann. § 55-277.4	01/01/00
Washington	Yes	4% default – PA model				RCW 11.104	01/01/03
West Virginia	Yes				Uniform Principal and Income Act	W. Va. Code Ann. § 44B-1-104	07/01/00
Wisconsin	Pending	Pending				SB 109; Died?	
Wyoming	Yes		Yes		Wyoming Uniform Principal and Income Act	Wyo. Stat. Ann. § 2-3-804	07/01/01

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