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Jurisdictions Having Enacted Uniform Principal and Income Act Section 104 and or Unitrust Conversion Option -- as of 4/19/03					
Jurisdiction	Sec 104	Unitrust	Notes	UNITRUST CITATION	Unitrust Conversion URL Citation
Alabama	Yes				
Alaska	Pending	Pending	SB 87-Passed Judiciary-on Floor, Structured from PA Statute w/Modifications		Online Citation
Arizona	Yes				
Arkansas	Yes				
California	Yes				
Colorado	Yes		Unitrust Conversion Under Consideration		
Connecticut	Yes				
Delaware		Yes	3-5% Rate Option- Ordering Discretionary	Title 12 Delaware Code Section 3570	Online Citation
District of Columbia	Yes				
Florida	Yes	Yes	Bill Signed -4/16/02 Eff. 1/01/03 --3-5% Rate Option or 1/2 7520 rate b/t 3% & 5%	Section 738.101 et.seq.; Sec. 738.1041	Online Citation
Georgia			Starting Committee Inquiry on TRU and UPAIA		
Hawaii	Yes				
Idaho	Yes				
Illinois		Yes	4% Default, 3-5% w/consent of trustees	760 Illinois C.S. 5 et. seq.	Online Citation
Indiana	Yes		Unitrust Chapter Effective 7/1/03-5% Default, 3-5% With Agreement	IC 30-2-14-15	Online Citation
Iowa	No	Yes	Bill Signed April 5, 2002-Effective Immediately	15 Iowa Code Section 637-101 et seq.	Online Citation
Kansas	Yes				
		Unitrust			Online

Louisiana	Yes	Safe Harbor	Just Section 104 - not the rest of UPAIA	RS 9:2158. et seq.	Citation
Maine	Yes	Yes	4% Default-PA Model, Bill signed into Law 3/22/02	Chap. 544 Sec. 1 18-A MRSA Sec. 7-704	Online Citation
Maryland	Yes	Yes	Signed May 16, 2002-Effective Date 10/1/02	Chapter 478 Section 15-501 et seq.	Online Citation
Minnesota	Yes		Adopted just the power to adjust		Online Citation
Missouri	Yes	Yes	3% Min-no maxs, short stat. of limitation	Chapter 469.411 et seq.	Online Citation
Montana	Pending		SB 321		Online Citation
Nebraska	Yes				
Nevada	Pending		SB 196		Online Citation
New Hampshire	No	Yes	5% Rate-Otherwise Patterned after PA Bill	Chapter 191 RSA Section 564-A	Online Citation
New Jersey	Yes	Unitrust Safe Harbors	Adjustment up to 4% or down to 6% presumed reasonable	3B:19 B-4	Online Citation
New Mexico	Yes				
New York	Yes	Yes	4% Default Rate-Detailed Provisions	Article 11 Section 11-2.1 et seq.	Online Citation
North Carolina	Pending	Pending	SB 549-referred to Judiciary 2/27/03		Online Citation
North Dakota	Yes				
Ohio	Yes	4% Unitrust Safe Harbor	HB 522 Signed Dec. 9, 2002-Adjustment up to 4% conclusively assumed proper		Online Citation
Oklahoma	Yes				
Oregon	Pending	Pending	H 2063--similar to PA Statute		
Pennsylvania	Yes	Yes	4% Default Rate-Broad Application of TRU & 104; Signed 5/16/02 Eff.7/15/02	20 Pa.C.S.A. Section 8101 et seq.	Online Citation
Rhode Island	Pending				
South Carolina	Yes				
South Dakota		Yes	Minimum 3% Rate-no maximum-effective 7/1/02	15 SD Codified Laws; Section 55-15-1 et seq.	Online Citation
Tennessee	Yes				

Texas	Pending		SB 573/HB 2241- Contains TRU income definition		Online Citation
Vermont	Pending				
Virginia	Yes				
Washington	Yes	Yes	4% Default-Patterned after PA Bill-Passed in April; Effective 1/1/03	RCW Chapter 11.101	Online Citation
West Virginia	Yes				
Wisconsin	Pending	Pending	Expected to be reintroduced this year		
Wyoming	Yes				
Total In Force w/104	30 + D.C.	13 plus Ohio, New Jersey and Louisiana have Unitrust Safe Harbors			
Total Pending	7				
Total Pending States In Bill Form	Pending 104 Only	Pending Unitrust Only	Pending Both	Pending 104 Safe Harbor	Pending 104 Unitrust Definition
6	2	0	3	0	1

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