

22-7-108 Unitrust percentages.

The percentage to be used in determining the unitrust amount shall be a reasonable current return from the trust, which may not be less than 3% nor more than 5%, taking into account:

- (1) the intentions of the settlor of the trust as expressed in the governing instrument;
- (2) the needs of the beneficiaries;
- (3) general economic conditions;
- (4) projected current earnings and appreciation for the trust; and
- (5) projected inflation and its impact on the trust.

Enacted by Chapter 244, 2013 General Session