

**§ 36C-4B-7. Interpretation.**

This Article shall be interpreted and construed to effectuate its general purpose to cause all charitable remainder annuity trusts and all charitable remainder unitrusts to be administered in accordance with section 2055 and section 2522 of the Internal Revenue Code and the regulations under those sections. (1981 (Reg. Sess., 1982), c. 1252, s. 1; 2005-192, s. 2.)