

# 7th Annual Dynasty Trust State Rankings Chart

Rank	State	Perpetuities Statute	Rule Against Perpetuities (40% weight)	State Income Tax (25% weight)	Third-Party Spendthrift Trust Provision Effective Against Divorcing Spouse/Child Support (Divorcing Spouse – 7.5% weight/Child Support – 2.5% weight)	Discretionary Trust Protected from Divorcing Spouse/Child Support (2.5% weight)	Domestic Asset Protection Trust State Ranking (10% weight)	Trust Decanting State Ranking (10% weight)	Non-Judicial Settlement Agreement Statute (2.5% weight)	Total Score
1	SD	<a href="#">SD Codified L § 43-5-8</a>	Perpetual	No	Protected	Protected	Ranked #2	Ranked #1	Yes	99.5
2	NV	<a href="#">NV Rev Stat § 111.1031</a>	365 years	No	Protected	Protected	Ranked #1	Ranked #2	Yes	98.5
3	TN	<a href="#">TN Code § 66-1-202(f)</a>	360 years	No (except dividends/ interest on residents)	Protected	Protected	Ranked #4 (tie)	Ranked #3	Yes	95.5
4	AK	<a href="#">AK Stat § 34.27.051</a>	Perpetual/ 1,000 years if exercise power of appointment	No	Protected	Protected	Ranked #7	Ranked #7 (tie)	No	94
5	WY	<a href="#">WY Stat § 34-1-139</a>	1,000 years	No	Divorcing spouse = Protected Child support = Not Protected <a href="#">(WY Stat § 4-10-503(b))</a>	Protected	Ranked #10	Ranked #10 (tie)	Yes	89.5
6	RI	<a href="#">RI Gen L § 34-11-38</a>	Perpetual	No (except residents)	Protected	Protected	Ranked #8	Ranked #20	No	87.5
7	OH	<a href="#">Ohio Rev Code § 2131.09(B) and (C)</a>	Perpetual/ 1,000 years if exercise power of appointment	No (except residents)	Divorcing spouse = Not Protected Child support = Not Protected <a href="#">(Ohio Rev Code § 5805.02(B)(1))</a>	Protected	Ranked #3	Ranked #6	Yes	86
8	DE	<a href="#">25 DE Code § 503</a>	Perpetual for personal property/ 110 years for real estate	No (except residents)	Divorcing spouse = Not Protected Child support = Not Protected <a href="#">(Garretson v. Garretson (1973))</a>	Protected	Ranked #6	Ranked #5	Yes	85
9	IL	<a href="#">765 ILCS 305/3</a>	Perpetual	No (except residents)	Divorcing spouse = Protected Child support = Not Protected <a href="#">(735 ILCS 5/2-1403 codifying <i>In re Matt</i> (1985))</a>	Protected	None	Ranked #7 (tie)	Yes	84.5
10 (tie)	MO	<a href="#">MO Rev Stat § 456.025</a>	Perpetual	No (except residents)	Divorcing spouse = Not Protected Child support = Not Protected <a href="#">(Mo. Rev. Stat. § 456.5-503(2))</a>	Protected	Ranked #4 (tie)	Ranked #10 (tie)	Yes	84
10 (tie)	NH	<a href="#">NH Rev Stat § 564:24</a>	Perpetual	No (except dividends, interest on residents)	Divorcing spouse = Not Protected Child support = Not Protected <a href="#">(NH Rev Stat § 564-B:5-503(b)(1)-(2))</a>	Protected	Ranked #9	Ranked #4	Yes	84
12	FL	<a href="#">FL Stat § 689.225(2)(f)</a>	360 years	No	Divorcing spouse = Not Protected Child support = Not Protected <a href="#">(FL Stat § 736.0503(2)(a) codifying <i>Bacardi v. White</i> (1985))</a>	Writ of garnishment allowed for spouse, former spouse, child support <a href="#">(FL Stat § 736.0503(3); <i>Berlinger v. Casselberry</i> (2013))</a>	None	Ranked #26	Yes	68

\*The Domestic Asset Protection Trust State Ranking column is based on the 9th Annual Domestic Asset Protection Trust State Rankings Chart created in April 2018 at [http://www.oshins.com/images/DAPT\\_Rankings.pdf](http://www.oshins.com/images/DAPT_Rankings.pdf).

\*The Trust Decanting State Ranking column is based on the 5th Annual Trust Decanting State Rankings Chart created in January 2018 at [http://www.oshins.com/images/Decanting\\_Rankings.pdf](http://www.oshins.com/images/Decanting_Rankings.pdf).

\*This Dynasty Trust State Rankings Chart created in October 2018. Original Dynasty Trust State Rankings Chart created in October 2012.

Copyright © 2012-2018 by Steve Oshins ([soshins@oshins.com](mailto:soshins@oshins.com) / [www.oshins.com](http://www.oshins.com) / (702) 341-6000, ext. 2). All rights reserved.

**Steve Oshins** is a member of the Law Offices of Oshins & Associates, LLC in Las Vegas, Nevada. He was inducted into the NAEPC Estate Planning Hall of Fame® in 2011. He was named one of the 24 “Elite Estate Planning Attorneys” and the “Top Estate Planning Attorney of 2018” by *The Wealth Advisor* and one of the Top 100 Attorneys in *Worth*. He is listed in *The Best Lawyers in America*® which also named him Las Vegas Trusts and Estates/Tax Law Lawyer of the Year in 2012, 2015, 2016 and 2018. He can be reached at 702-341-6000, ext. 2 or [soshins@oshins.com](mailto:soshins@oshins.com). His law firm’s website is [www.oshins.com](http://www.oshins.com).