§ 14-93. Embezzlement by treasurers of charitable and religious organizations.

If any treasurer or other financial officer of any benevolent or religious institution, society or congregation shall lend any of the moneys coming into his hands to any other person or association without the consent of the institution, association or congregation to whom such moneys belong; or, if he shall fail to account for such moneys when called on, he shall be guilty of a felony. If the violation of this section involves money with a value of one hundred thousand dollars (\$100,000) or more, the person is guilty of a Class C felony. If the violation of this section involves money with a value of less than one hundred thousand dollars (\$100,000) or less, a violation of this section is a Class H felony. (1879, c. 105; Code, s. 1017; Rev., s. 3409; C.S., s. 4271; 1993, c. 539, s. 1178; 1994, Ex. Sess., c. 24, s. 14(c); 1997-443, s. 19.25(g).)

G.S. 14-93