

**§ 14-97. Appropriation of partnership funds by partner to personal use.**

Any person engaged in a partnership business in the State of North Carolina who shall, without the knowledge and consent of his copartner or copartners, take funds belonging to the partnership business and appropriate the same to his own personal use with the fraudulent intent of depriving his copartners of the use thereof, shall be guilty of a felony. Appropriation of partnership funds with a value of one hundred thousand dollars (\$100,000) or more by a partner is a Class C felony. Appropriation of partnership funds with the value of less than one hundred thousand dollars (\$100,000) by a partner is a Class H felony. (1921, c. 127; C.S., s. 4274(a); 1993, c. 539, s. 1179; 1994, Ex. Sess., c. 24, s. 14(c); 1997-443, s. 19.25(i).)