**§2-909. Disclaimer of power of appointment or other power not held in fiduciary capacity**

If a holder disclaims a power of appointment or other power not held in a fiduciary capacity, the following provisions apply. [PL 2017, c. 402, Pt. A, §2 (NEW); PL 2019, c. 417, Pt. B, §14 (AFF).]

**1. Disclaimer of unexercised power.**  If the holder has not exercised the power, the disclaimer takes effect as of the time the instrument creating the power becomes irrevocable.

[PL 2017, c. 402, Pt. A, §2 (NEW); PL 2019, c. 417, Pt. B, §14 (AFF).]

**2. Disclaimer of exercised power.**  If the holder has exercised the power and the disclaimer is of a power other than a presently exercisable general power of appointment, the disclaimer takes effect immediately after the last exercise of the power.

[PL 2017, c. 402, Pt. A, §2 (NEW); PL 2019, c. 417, Pt. B, §14 (AFF).]

**3. Construction of instrument creating the power.**  The instrument creating the power is construed as if the power expired when the disclaimer became effective.

[PL 2017, c. 402, Pt. A, §2 (NEW); PL 2019, c. 417, Pt. B, §14 (AFF).]

SECTION HISTORY

PL 2017, c. 402, Pt. A, §2 (NEW). PL 2017, c. 402, Pt. F, §1 (AFF). PL 2019, c. 417, Pt. B, §14 (AFF).

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