

Dynasty Trust State Rankings Chart – Updated January 2025

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 Trusts (1 to 10) (10% weight)	Trust Decanting (1 to 10) (10% weight)	Non-Judicial Settlement Agreement Statute (2.5% weight)	Total Score
1	SD	SD Codified L § 43-5-8	Perpetual	No	Protected	Protected	9	10	Yes	99
2	NV	NV Rev Stat § 111.1031	365 years	No	Protected	Protected	10	10	Yes	98.5
3	TN	TN Code § 66-1-202(f)	360 years	No	Protected	Protected	8	9	Yes	95.5
4	AK	AK Stat § 34.27.051	Perpetual/ 1,000 years if exercise power of appointment	No	Protected	Protected	7.5	7.5	No	92.5
5 (tie)	RI	RI Gen L § 34-11-38	Perpetual	No (except residents)	Protected	Protected	7	7	No	91.5
5 (tie)	WY	WY Stat § 34-1-139	1,000 years	No	Divorcing spouse = Protected Child support = Not Protected (WY Stat § 4-10-503(b))	Protected	6.5	7.5	Yes	91.5
7	DE	25 DE Code § 503	Perpetual for personal property/ 110 years for real estate	No (except residents)	Divorcing spouse = Not Protected Child support = Not Protected (Garretson v. Garretson (1973))	Protected	8	9	Yes	87
8	OH	Ohio Rev Code § 2131.09(B) and (C)	Perpetual/ 1,000 years if exercise power of appointment	No (except residents)	Divorcing spouse = Not Protected Child support = Not Protected (Ohio Rev Code § 5805.02(B)(1))	Protected	8	8	Yes	86
9	NH	NH Rev Stat § 564:24	Perpetual	No (except dividends, interest on residents)	Divorcing spouse = Not Protected Child support = Not Protected (NH Rev Stat § 564-B:5-502)	Protected	6.5	8.5	Yes	85
10	MO	MO Rev Stat § 456.025	Perpetual	No (except residents)	Divorcing spouse = Not Protected Child support = Not Protected (Mo. Rev. Stat. § 456.5-503(2))	Protected	6.5	8	Yes	84.5

*This Dynasty Trust State Rankings Chart was last updated in January 2025. The original Dynasty Trust State Rankings Chart was created in October 2012. Copyright © 2012-2025 by Steve Oshins (soshins@oshins.com) / www.oshins.com / (702) 341-6000, ext. 2). All rights reserved.

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