

§ 14-98. Embezzlement by surviving partner.

If any surviving partner shall willfully and intentionally convert any of the property, money or effects belonging to the partnership to his own use, and refuse to account for the same on settlement, he shall be guilty of a felony. If the property, money, or effects has a value of one hundred thousand dollars (\$100,000) or more, a violation of this section is a Class C felony. If the property, money, or effects has a value of less than one hundred thousand dollars (\$100,000), a violation of this section is a Class H felony. (1901, c. 640, s. 9; Rev., s. 3405; C.S., s. 4275; 1979, c. 760, s. 5; 1979, 2nd Sess., c. 1316, s. 47; 1981, c. 63, s. 1; c. 179, s. 14; 1997-443, s. 19.25(j).)