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Subtopic 405-20 comment

As I understand it, most all states have unclaimed property laws, taking any breakage into the state's coffers.

A few states do not have escheatment law specific to this, but those are in progress of revising law, so taking the funds is as easy as they can make it.

After a few years, not used value, take off liability books by remitting check to the state.
So why even bother with this breakage Subtopic?

I am thinking basic gift cards, so perhaps there is a whole class of prepaid stored-value cards not subject to unclaimed property that I am not thinking of?

Thanks, Mike

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