

(II) BE CERTIFIED BY A CERTIFIED PUBLIC ACCOUNTANT;

(III) BE ACCOMPANIED BY A FEE OF \$25; AND

(IV) INCLUDE:

1. THE NAME OF THE CEMETERY OWNER;

2. EACH LOCATION OF THE CEMETERY OWNER;

3. THE AMOUNT OF MONEY IN EACH TRUST FUND AT THE BEGINNING OF THE CALENDAR OR OTHER FISCAL YEAR CHOSEN BY THE CEMETERY OWNER;

4. THE AMOUNT OF MONEY THAT THE CEMETERY OWNER RECEIVED DURING THAT YEAR THAT IS SUBJECT TO THE TRUST REQUIREMENTS OF THIS SUBTITLE;

5. THE AMOUNT OF MONEY ACTUALLY DEPOSITED INTO EACH TRUST FUND IN THAT YEAR;

6. THE AMOUNT OF MONEY SPENT DURING THAT YEAR TO PROVIDE CARE, MAINTENANCE, ADMINISTRATION, AND EMBELLISHMENT OF EACH CEMETERY, EXCEPT FOR MONEY USED FOR THE CARE OF MONUMENTS AND MEMORIALS; AND

7. THE NAME AND ADDRESS OF EACH TRUSTEE.

(3) A CEMETERY OWNER WHO STOPS SELLING BURIAL LOTS OR BURIAL RIGHTS IN A CEMETERY AS TO WHICH PERPETUAL CARE IS STATED OR IMPLIED SHALL NOTIFY THE SECRETARY OF STATE IN THE REQUIRED REPORT FOR THE YEAR IN WHICH SALES STOP.

(C) REGULATIONS.

THE SECRETARY OF STATE MAY ADOPT REGULATIONS:

(1) TO ADMINISTER SUBSECTION (B) OF THIS SECTION; AND

(2) FOR DETERMINING WHETHER CEMETERY OWNERS ARE COMPLYING WITH THIS SUBTITLE.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 23, § 165A(l), (m), and (o).

In subsection (a)(2)(ii) of this section, the reference to where the cemetery owner "does business" is substituted for the former reference to where the cemetery owner "resides" since cemetery owners are business entities. The Business Regulation Article Review Committee notes this change for consideration by the General Assembly.