

TRUST REQUIREMENTS OF THIS SUBTITLE, or a spouse, child, parent, or sibling of a registrant OR ANY OTHER PERSON SUBJECT TO THE TRUST REQUIREMENTS OF THIS SUBTITLE;

(iii) on or in any real estate of a cemetery; or

(iv) in any permanent improvements of a cemetery or its facilities.

5-604.

(a) The terms of a trust to provide for perpetual care shall be designated in a written agreement between the registered cemeterian [or], permit holder, OR ANY OTHER PERSON SUBJECT TO THE TRUST REQUIREMENTS OF THIS SUBTITLE and trustee.

5-605.

(a) (1) Each sole proprietor registered cemeterian [or], permit holder, OR ANY OTHER PERSON subject to the trust requirements of this subtitle shall keep detailed records of all sales of burial lots or burial rights in a cemetery and money received.

(2) The records of each sole proprietor registered cemeterian [or], permit holder, OR ANY OTHER PERSON SUBJECT TO THE TRUST REQUIREMENTS OF THIS SUBTITLE and of each trustee appointed by the sole proprietor registered cemeterian [or], permit holder, OR ANY OTHER PERSON SUBJECT TO THE TRUST REQUIREMENTS OF THIS SUBTITLE are subject to examination by:

(i) the Director;

(ii) the Attorney General or an authorized representative of the Attorney General; and

(iii) the State's Attorney for the county where the cemetery owner does business or where the cemetery is located.

(b) (1) Each sole proprietor registered cemeterian [or], permit holder, OR ANY OTHER PERSON subject to the trust requirements of this subtitle shall submit a report to the Director within 120 days after the close of each calendar or other fiscal year chosen by the sole proprietor registered cemeterian [or], permit holder, OR ANY OTHER PERSON SUBJECT TO THE TRUST REQUIREMENTS OF THIS SUBTITLE.

(2) The report shall:

(i) be on the form that the Director requires;

(ii) be certified as to correctness by a certified public accountant retained by the cemetery;

(iii) be accompanied by a trustee's summary statement of assets;

(iv) be accompanied by a fee of \$25; and

(v) include: