

1. the name of the sole proprietor registered cemeterian [or], permit holder, OR ANY OTHER PERSON SUBJECT TO THE TRUST REQUIREMENTS OF THIS SUBTITLE;
2. each location of the sole proprietor registered cemeterian [or], permit holder, OR ANY OTHER PERSON SUBJECT TO THE TRUST REQUIREMENTS OF THIS SUBTITLE;
3. the amount of money in each perpetual care trust fund at the beginning of the 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;
4. the amount of money that the sole proprietor registered cemeterian [or], permit holder, OR ANY OTHER PERSON SUBJECT TO THE TRUST REQUIREMENTS OF THIS SUBTITLE received during that year that is subject to the trust requirements of this subtitle;
5. the amount of money actually deposited into each perpetual care 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 sole proprietor registered cemeterian [or], permit holder, OR ANY OTHER PERSON SUBJECT TO THE TRUST REQUIREMENTS OF THIS SUBTITLE who stops selling burial lots or burial rights in a cemetery as to which perpetual care is stated or implied shall notify the Director in the required report for the year in which sales stop.

(4) The Director may require a sole proprietor registered cemeterian [or], permit holder, OR ANY OTHER PERSON SUBJECT TO THE TRUST REQUIREMENTS OF THIS SUBTITLE to correct any underfunding, including interest, due to the perpetual care trust fund.

(c) The Director may adopt regulations:

- (1) to administer subsection (b) of this section; and
- (2) for determining whether registered cemeterians [or], permit holders, OR ANY OTHER PERSON SUBJECT TO THE TRUST REQUIREMENTS OF THIS SUBTITLE are complying with this subtitle.

5-606.

(a) If the Director finds that a registered cemeterian [or], permit holder, OR ANY OTHER PERSON subject to the trust requirements of this subtitle has violated this subtitle or a regulation adopted under this subtitle, the Director may refer the matter to: