- (C) (D) THE DIRECTOR SHALL PAY ALL FUNDS COLLECTED UNDER THIS TITLE TO THE COMPTROLLER WHO SHALL DISTRIBUTE THE FEES TO THE CEMETERY OVERSIGHT FUND.
- (D) (E) (1) THE FUND SHALL BE USED TO COVER THE ACTUAL DOCUMENTED DIRECT AND INDIRECT COSTS OF FULFILLING THE STATUTORY AND REGULATORY DUTIES OF THE OFFICE.
- (2) THE FUND IS A CONTINUING NONLAPSING FUND, NOT SUBJECT TO § 7–302 OF THE STATE FINANCE AND PROCUREMENT ARTICLE.
- (3) ANY UNSPENT PORTIONS OF THE FUND MAY NOT REVERT OR BE TRANSFERRED TO THE GENERAL FUND OF THE STATE, BUT SHALL REMAIN IN THE FUND TO BE USED FOR THE PURPOSES SPECIFIED IN THIS TITLE.
  - (4) NO OTHER STATE MONEY MAY BE USED TO SUPPORT THE FUND.
  - (E) (F) (1) THE DIRECTOR SHALL ADMINISTER THE FUND.
- (2) MONEYS IN THE FUND MAY BE EXPENDED FOR ANY LAWFUL PURPOSE AUTHORIZED UNDER THE PROVISIONS OF THIS TITLE.
- (F) (G) THE LEGISLATIVE AUDITOR SHALL AUDIT THE ACCOUNTS AND TRANSACTIONS OF THE FUND AS PROVIDED IN § 2–1215 OF THE STATE GOVERNMENT ARTICLE.

5-206.

A PERSON SHALL HAVE THE IMMUNITY FROM LIABILITY DESCRIBED UNDER § 5–388 5–399.8 OF THE COURTS AND JUDICIAL PROCEEDINGS ARTICLE FOR GIVING INFORMATION TO THE DIRECTOR OR OTHERWISE PARTICIPATING IN THE ACTIVITIES OF THE OFFICE.

## [5-301.

- (a) In this subtitle the following words have the meanings indicated.
- (b) "Cemetery owner" means a person who owns, operates, or develops a cemetery.
  - (c) "Trust fund" means a perpetual care trust fund under this subtitle.]

## SUBTITLE 3. REGISTRATION.

5-301.

## AN INDIVIDUAL SHALL REGISTER WITH THE OFFICE BEFORE:

- (1) ENGAGING IN THE OPERATION OF A CEMETERY IN THIS STATE; OR
- (2) PROVIDING BURIAL GOODS IN THIS STATE.