

(b) (1) In the Spauldings Election District of Prince George's County, a [cemetery corporation] REGISTERED CEMETERIAN OR PERMIT HOLDER may buy, hold, or use, for burial, up to 125 acres in 1 tract.

(2) In the Laurel Election District of Prince George's County, a [cemetery corporation] REGISTERED CEMETERIAN OR PERMIT HOLDER that operated on June 1, 1955, may buy, hold, or use, for burial, up to 200 acres in 1 tract.

(c) In Frederick County, a [cemetery corporation] REGISTERED CEMETERIAN OR PERMIT HOLDER may buy, hold, or use, for burial, up to 150 acres in 1 tract.

(D) IN BALTIMORE COUNTY, A REGISTERED CEMETERIAN OR PERMIT HOLDER MAY BUY, HOLD, OR USE, FOR BURIAL, UP TO 200 ACRES IN 1 TRACT.

5-502.

(a) An alley, canal, road, or other public thoroughfare may not be opened through property of a cemetery [corporation] if that property is used or to be used for burial.

(b) This section does not authorize a [cemetery corporation] REGISTERED CEMETERIAN OR PERMIT HOLDER to obstruct:

(1) a public road in use when the cemetery [corporation] is formed; or

(2) the site of a future public road that, when the cemetery [corporation] is formed, is shown on a plat made by authority of the State, a county, or a municipal corporation.

5-503.

(a) [In this section, "cemetery" includes an incorporated, unincorporated, religious, or secular memorial park and memorial garden.

(b)] Each burial lot and each crypt sold or conveyed in a cemetery shall be held by the owner only for the purpose of burial.

[(c)](B) The interest of an owner of a burial lot or crypt that is held for the burial of the owner or others and not held as an investment is not:

- (1) considered property;
- (2) subject to attachment or execution for debt;
- (3) subject to the insolvency laws of the State;
- (4) to be inventoried in the estate of the owner; or
- (5) subject to inheritance taxes.

[(d)](C) The interest of an owner of a burial lot or crypt that is held as an investment and not held for the burial of the owner or others is:

- (1) considered personal property;
- (2) subject to attachment or execution for debt;