

(ii) provide for the appointment of individuals as cotrustees and successor cotrustees with a corporate trustee.

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(a) (1) Each [cemetery owner] REGISTERED CEMETERIAN OR PERMIT HOLDER 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 [cemetery owner] REGISTERED CEMETERIAN OR PERMIT HOLDER and of each trustee appointed by the [cemetery owner] REGISTERED CEMETERIAN OR PERMIT HOLDER are subject to examination by:

(i) THE DIRECTOR;

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

[(ii)](III) the State's Attorney for the county where the cemetery owner does business or where the cemetery is located.

(b) (1) Each [cemetery owner] REGISTERED CEMETERIAN OR PERMIT HOLDER subject to the trust requirements of this subtitle shall submit a report to the Secretary of State within 120 days after the close of each calendar or other fiscal year chosen by the [cemetery owner] REGISTERED CEMETERIAN OR PERMIT HOLDER.

(2) The report shall:

(i) be on the form that the [Secretary of State] DIRECTOR requires;

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

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

(iv) include:

1. the name of the [cemetery owner] REGISTERED CEMETERIAN OR PERMIT HOLDER;

2. each location of the [cemetery owner] REGISTERED CEMETERIAN OR PERMIT HOLDER;

3. the amount of money in each PERPETUAL CARE trust fund at the beginning of the calendar or other fiscal year chosen by the [cemetery owner] REGISTERED CEMETERIAN OR PERMIT HOLDER;

4. the amount of money that the [cemetery owner] REGISTERED CEMETERIAN OR PERMIT HOLDER 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;