

5-405.

Except for a cemetery in which no burials have taken place within the previous 5 years, a [bona fide religious, nonprofit] cemetery that is exempt under § 5-102 of this title from the registration and permitting requirements of this title shall file with the Office, once every 2 years, a statement that includes:

- (1) the name and address of the cemetery;
- (2) the name and address of the [religious] organization that owns and operates the cemetery; and
- (3) the name and address of the individual who is responsible for the oversight of the cemetery.

5-601.

(a) This subtitle does not apply to a cemetery that:

- (1) has less than 1 acre available for burial; or
- (2) is owned and operated by:

- (i) a county;
- (ii) a municipal corporation;
- (iii) a church;
- (iv) a synagogue;
- (v) a religious organization; [or]

(vi) a not for profit organization created before 1900 by an act of the General Assembly; OR

(VII) A STATE VETERANS AGENCY.

(b) This subtitle does not apply to the sale of a below-ground earth-covered chamber.

(c) This subtitle does not amend a trust agreement covering a perpetual care fund that existed on or before July 1, 1973, except as to:

- (1) the appointment of a successor trustee or cotrustee;
- (2) deposits into the fund after July 1, 1973; and
- (3) the withdrawal from the fund of income on deposits made after July 1, 1973.

5-605.

(a) (1) Each SOLE PROPRIETOR 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.