

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 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 CEMETERIAN OR PERMIT HOLDER 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 and permit holders are complying with this subtitle.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 2002.

Approved April 25, 2002.

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## CHAPTER 196

### (House Bill 81)

AN ACT concerning

#### State Board of Public Accountancy - Certified Public Accountants - Examinations

FOR the purpose of authorizing the State Board of Public Accountancy to designate the examination to be used for licensing certified public accountants and to offer the examination on a more frequent basis.

BY repealing and reenacting, with amendments,  
Article - Business Occupations and Professions  
Section 2-305  
Annotated Code of Maryland  
(2000 Replacement Volume and 2001 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows: