- (L) (1) BEGINNING WITH A REPORT DUE ON DECEMBER 1, 2008, THE DIRECTOR SHALL CONDUCT AN INVENTORY OF ALL KNOWN BURIAL SITES IN THE STATE AND SHALL UPDATE THE INVENTORY AND REPORT EVERY 5 YEARS TO THE GENERAL ASSEMBLY, IN ACCORDANCE WITH § 2–1246 OF THE STATE GOVERNMENT ARTICLE, ON THE NUMBER OF FOR-PROFIT CEMETERIES, NONRELIGIOUS-NONPROFIT CEMETERIES, BONA FIDE RELIGIOUS-NONPROFIT CEMETERIES, VETERANS' CEMETERIES, AND LOCAL GOVERNMENT-OWNED CEMETERIES.
- (2) BEGINNING DECEMBER 1, 2008, THE DIRECTOR SHALL ANNUALLY ASSESS THE RATE OF COMPLIANCE WITH THE REGISTRATION, PERMIT, AND REPORTING REQUIREMENTS OF THIS TITLE BY COMPARING THE LISTS REQUIRED UNDER SUBSECTION (I)(1)(II) AND (III) OF THIS SECTION WITH THE MOST RECENT INVENTORY OF ALL KNOWN BURIAL SITES CONDUCTED UNDER PARAGRAPH (1) OF THIS SUBSECTION.
- (3) BEGINNING WITH A REPORT DUE ON JANUARY 31, 2009, FOR FISCAL YEAR 2008, THE DIRECTOR SHALL REPORT ANNUALLY TO THE GENERAL ASSEMBLY, IN ACCORDANCE WITH § 2–1246 OF THE STATE GOVERNMENT ARTICLE, ON THE IMPLEMENTATION OF AN ACTION PLAN, IF APPROPRIATE, TO ADDRESS ANY NONCOMPLIANCE ISSUES IDENTIFIED BY THE ASSESSMENT REQUIRED UNDER PARAGRAPH (2) OF THIS SUBSECTION.

5 205

## (a) There is a Cemetery-Oversight Fund.

- (b) (1) By regulation, the Director shall establish reasonable fees and a fee-schedule for the issuance and renewal of registrations and permits:
- (2) In establishing the fees, the Director shall consider the size of the business, whether the business is for profit or designated as tax exempt under \{ \forall 101(c) of the Internal Revenue Code, the volume of business conducted, and the type of services provided, including the percentage of preneed contracts written.
- (c) The fees charged shall be set so as to approximate the direct and indirect cost of maintaining the Office.
- (d) The Director shall pay all funds collected under this title to the Comptroller who shall distribute the fees to the Cometery Oversight Fund.
- (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.