

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

[5-602.] 5-603.

(a) In this section, "developed land area" means land in a cemetery:

- (1) that is available for burial;
- (2) where roads, paths, or buildings have been laid out or built; or
- (3) where burial lots have been outlined on a plat or in a record or sales brochure.

(b) (1) Each sole proprietor registered cemeterian, permit holder, or any other person subject to the registration or permit provisions of this title who sells or offers to sell to the public a burial lot or burial right in a cemetery as to which perpetual care is stated or implied shall have a perpetual care trust fund.