

**§1306. Cemetery perpetual care fund**

A person, corporation or any other private entity that controls a cemetery shall establish a cemetery perpetual care fund. This fund is separate from any permanent care and improvement fund for a community mausoleum on a cemetery's premises established under section 1348. The income from the cemetery perpetual care fund must be devoted to maintenance of the cemetery. This cemetery perpetual care fund must be created by depositing in the fund at least 30% of the proceeds received, in full and in installments, from the sale of lots and plots in the cemetery. This section does not apply to a family burying ground as described in section 1142. The sale of a cemetery lot or plot that is subject to a contract for the perpetual care of the lot or plot or for general cemetery maintenance is exempt from this section, as long as the contract requires that at least 30% of the proceeds from the sale of the lot or plot be set aside with the income from those funds to be used for cemetery maintenance. [PL 1997, c. 140, §1 (NEW).]

**SECTION HISTORY**

PL 1997, c. 140, §1 (NEW).

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