

566A.2C Annual report by nonperpetual care cemeteries.

1. A nonperpetual care cemetery shall file a written report with the insurance division within four months following the end of the cemetery's fiscal year. The report shall include all of the following:
 - a. The name and address of the cemetery.
 - b. An affidavit that the cemetery is a nonperpetual care cemetery in compliance with section 566A.5.
 - c. Copies of all sales agreement forms used by the cemetery.
2. The commissioner shall permit the filing of a unified annual report in the event of commonly owned or affiliated cemeteries.
3. The report shall be made under oath.
4. Notwithstanding chapter 22, all records maintained by the commissioner under this section are confidential and shall not be made available for inspection or copying except upon the approval of the commissioner or attorney general.
5. This section does not apply to a cemetery with average retail sales equal to or less than five thousand dollars for the previous three calendar years.

95 Acts, ch 149, §33; 98 Acts, ch 1189, §26, 27