

**523I.811 Use of distributions from care fund.**

1. Care fund distributions may be used in any manner determined to be in the best interests of the cemetery if authorized by a resolution, bylaw, or other action or instrument establishing the care fund, including but not limited to the general care of memorials, memorialization, and any of the following:

- a. Cutting and trimming lawns, shrubs, and trees at reasonable intervals.
- b. Maintaining drains, water lines, roads, buildings, boundaries, fences, and other structures.
- c. Maintaining machinery, tools, and equipment.
- d. Compensating maintenance employees, paying insurance premiums, and making payments to employees' pension and benefit plans.
- e. Paying overhead expenses incidental to such purposes.
- f. Paying expenses necessary to maintain ownership, transfer, and interment records of the cemetery.
- g. To purchase equipment to maintain the cemetery.
- h. To purchase backhoes or similar equipment used to open and close interment spaces.
- i. To purchase equipment used to construct a columbarium, mausoleum, or similar structure to create additional interment spaces.

2. The commissioner may, by rule, establish terms and conditions under which a cemetery may withdraw capital gains from the care fund.

[2005 Acts, ch 128, §66](#); [2015 Acts, ch 128, §46, 47, 50, 51](#)