

**523I.813 Annual report by perpetual care cemeteries.**

1. A perpetual care cemetery shall file an annual report at the end of each reporting period of the cemetery.

2. The report shall be filed with the commissioner within four months following the end of the cemetery's reporting period in the form required by the commissioner.

3. The commissioner may impose a late fee of five dollars for each day after April 30 that a perpetual care cemetery fails to file the perpetual care cemetery's annual report. The maximum late fee that shall be imposed by the commissioner is five hundred dollars. The late fee shall be collected by the commissioner and deposited pursuant to [section 505.7](#).

[2005 Acts, ch 128, §68](#); [2007 Acts, ch 175, §49, 50](#); [2009 Acts, ch 181, §102](#); [2010 Acts, ch 1121, §31](#); [2016 Acts, ch 1122, §13](#); [2021 Acts, ch 181, §50](#)

Referred to in [§523I.808](#)

Subsection 3 stricken and rewritten