

191—102.1(523A,82GA,SF559) Funeral and cemetery merchandise delivered to the purchaser or warehoused. If a preneed seller receives approval in writing from the commissioner, the trust requirements of Iowa Code sections 523A.201 and 523A.202 do not apply, either to payments for outer burial containers made of either polystyrene or polypropylene or to cemetery merchandise delivered to the purchaser or stored in an independent third-party storage facility not owned or controlled by the preneed seller.