

**191—18.1(523I,566A) Perpetual care cemeteries.**

**18.1(1)** Cemeteries commencing business after July 1, 1995. Cemeteries organized on or after July 1, 1995, or which commence business in this state on or after July 1, 1995, shall operate as a perpetual care cemetery and shall not sell or offer interment rights to the public without a perpetual care cemetery permit from the administrator.

**18.1(2)** Cemeteries commencing business before July 1, 1995. A cemetery organized before July 1, 1995, and commencing business before July 1, 1995, may operate as a nonperpetual care cemetery or as a perpetual care cemetery. A perpetual care cemetery shall not sell or offer interment rights to the public without a perpetual care cemetery permit from the administrator. To continue to operate as a perpetual care cemetery, the cemetery must establish a fund as an irrevocable trust to provide for the care and maintenance of the cemetery for which it was established and shall provide for the appointment of a trustee, with perpetual succession, and set aside and deposit in the perpetual care fund not less than the amount required by Iowa Code Supplement section 566A.3.

**18.1(3)** A minimum perpetual care and maintenance guarantee fund of \$25,000 is required for any cemetery commencing business on or after July 1, 1995, which is not owned or operated by a religious organization or a political subdivision of the state.

**18.1(4)** A minimum perpetual care and maintenance guarantee fund of \$25,000 is required for any cemetery commencing business on or after July 1, 1953, and before July 1, 1995, which is not owned or operated by a religious organization or a political subdivision of the state.