

**191—101.6 (523I) Cemeteries owned or operated by a governmental subdivision.**

**101.6(1)** *Governmental subdivision deemed trustee.* A governmental subdivision holding care fund amounts shall be deemed the trustee of the care fund for purposes of Iowa Code chapter 523I unless a care fund trust agreement provides otherwise.

**101.6(2)** *Governmental subdivision's adoption of ordinance to create care fund.* For purposes of Iowa Code section 523I.502, if a governmental subdivision adopts an ordinance or resolution as required by Iowa Code section 523I.502 with the language set forth on the division's Web site, [www.iid.iowa.gov](http://www.iid.iowa.gov), or alternate similar language approved in writing by the division, the division shall deem the action as creating a care fund trust agreement for a perpetual care cemetery.

[ ARC 2810C , IAB 11/9/16, effective 12/14/16]