

**306.78 PERCENTAGE OF SALE OF LOTS AND MAUSOLEUMS PAID INTO FUND;  
OTHER ADDITIONS TO FUND.**

Each cemetery association creating a permanent care and improvement fund under section 306.77 shall take for its cemetery fund at least 20 percent of the proceeds of all sales of cemetery lots and ten percent of the proceeds of all sales of all burial space in mausoleums sold on or after December 31, 1927. That percentage must be paid on January 1, April 1, July 1, and October 1 of each year to the trustees of the fund, and the payments then become a part of the permanent care and improvement fund. Any other income or funds not required by the association for other purposes may from time to time be added to the fund by a vote of at least two-thirds of the members of the board of trustees of the association. The term "burial space" as used in this section includes private rooms, crypts, niches, or other designated space in which the bodies or ashes of deceased persons are placed for permanent burial in a mausoleum.

**History:** (7616) 1917 c 95 s 3; 1927 c 198 s 1; 1943 c 133 s 2; 1988 c 469 art 5 s 1