

**306.762 PERMANENT RETENTION OF RECORDS.**

Subdivision 1. **Required records.** Any cemetery association and any person, firm, partnership, association, and corporation owning or operating a mausoleum or columbarium, or constructing or selling space in a mausoleum or columbarium to be built, required to deposit trust money in a permanent care and improvement fund must, in Minnesota, permanently retain records of the trust account. The records of the trust account must include the name of the person purchasing the cemetery lot or burial space, the name of the living representative of that person if one was designated, and the location of the money including any identifying numbers and the name and address of the institution in which the money is held.

Subd. 2. **Penalty.** Any person, firm, partnership, association, or corporation knowingly violating the provisions of this section shall be guilty of a misdemeanor and for a second offense shall be guilty of a gross misdemeanor.

Subd. 3. **Exception.** This section shall not apply to cemeteries, mausoleums, or columbariums owned and operated by a municipality, church, religious corporation, or religious association.

**History:** 1988 c 509 s 7