

**306.37 CARE AND IMPROVEMENT FUND.**

Subdivision 1. **Required payments.** Twenty percent of the proceeds of all sales of cemetery lots and ten percent of the proceeds of all sales of burial space in a mausoleum or columbarium made after the vote of the board of trustees of the association to establish the care and improvement fund must be paid to the trustees of the fund, on January 1, April 1, July 1, and October 1, in each year. Until paid, these amounts must be held in trust by the cemetery association for payment to the trustees of the fund. "Proceeds" includes any installment payment made towards the purchase of a cemetery lot or burial space in a mausoleum or columbarium.

Subd. 2. **Addition of other funds.** Any other income or funds of the association, in excess of its liabilities, may be added to the fund by a two-thirds vote of the members of its board of trustees. The principal of the fund is not subject to any minimum or maximum amount.

Subd. 3. **Clarification of terms.** The words "cemetery lots" as used in this section do not include burial space in a mausoleum or columbarium. The term "burial space" as used in this section includes private rooms, crypts, niches, or other designated space in which the bodies or cremated remains of deceased persons are placed for permanent burial in a mausoleum or columbarium.

Subd. 4. **Violation; 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.

**History:** (7591) *RL s 2956; 1943 c 133 s 1; 1959 c 640 s 1; 1988 c 469 art 5 s 1; 1988 c 509 s 5*