306.93 CERTIFIED LETTER.

Subdivision 1. **Contents; filing; fee.** Any person, firm, partnership, association, or corporation which is subject to section 306.761 is required to file, by March 31 if operating on a calendar year basis and by 90 days after the end of the fiscal year if operating on a fiscal year basis, either its independently audited financial statement or a certified letter prepared by a certified public accountant which reviews the permanent care and improvement fund and construction performance bond of the cemetery, mausoleum, or columbarium. The letter or audited financial statement must, at a minimum, review whether the amounts in the entity's permanent care and improvement fund and construction performance bond comply with the requirements of this chapter. The independently audited financial statement or the certified letter must be filed with the county auditor of the county in which the cemetery, mausoleum, or columbarium is situated. There shall be paid to the county auditor a filing fee of $15 for each certified letter or independently audited financial statement.

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.

History: *1988 c 509 s 11*