

## Article - Business Regulation

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§5-503.

(a) Each burial lot and each crypt sold or conveyed in a cemetery shall be held by the owner only for the purpose of burial.

(b) The interest of an owner of a burial lot or crypt that is held for the burial of the owner or others and not held as an investment is not:

- (1) considered property;
- (2) subject to attachment or execution for debt;
- (3) subject to the insolvency laws of the State;
- (4) to be inventoried in the estate of the owner; or
- (5) subject to inheritance taxes.

(c) The interest of an owner of a burial lot or crypt that is held as an investment and not held for the burial of the owner or others is:

- (1) considered personal property;
- (2) subject to attachment or execution for debt;
- (3) subject to the insolvency laws of the State;
- (4) to be inventoried in the estate of the owner; and
- (5) subject to inheritance taxes.

(d) Subject to the rules of the cemetery owner and to the terms of any contract made with the cemetery owner, the interest of an owner of a burial lot or crypt:

(1) may be disposed of during the lifetime of the owner of the burial lot or crypt with the consent of the cemetery owner;

(2) may be disposed of by specific reference in the will of the owner; and

(3) otherwise passes to the heirs of the owner, as defined in § 1-101 of the Estates and Trusts Article.

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