

8-2-1 State treasurer to receive donations.

Money which has been or shall be declared by an instrument in writing to be intended for the perpetual care, maintenance, improvement, or embellishment of any cemetery, or of any lots therein, to an amount not less than \$50, may be deposited with the state treasurer, who shall, in the name of the state, receive and receipt for it. The depositors shall at the time of making such deposit file with the treasurer and with the Division of Corporations and Commercial Code a copy of the instrument which declares the purpose for which the money so deposited is intended to be applied. If the cemetery is held in private ownership, the deposit shall be accompanied by a written agreement on the part of the person, association, or corporation operating the same that the income derived from the sum so deposited will be applied to the purposes designated by the depositor as set forth in the instrument filed with such deposit.

Amended by Chapter 66, 1984 General Session