

**21 NCAC 07D .0102 LOCATION OF FUND**

No person will be allowed to withdraw or transfer all or any portion of the corpus of the care and maintenance trust funds of any cemetery to any depository outside the State of North Carolina. Also the Commission will not approve the creation of a new perpetual care trust fund as called for under Chapter 65-55 of the General Statutes unless same is deposited with a trustee in the State of North Carolina.

*History Note: Authority G.S. 65-49; 65-55; 65-61;  
Eff. February 1, 1976;  
Readopted Eff. January 16, 1978;  
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 18, 2018.*