

Office of the Attorney General
State of LOUISIANA

Opinion No. 86-334
July 14, 1986

8-A-3 CEMETERIES

R.S. 503 A.--Provides for withdrawals from Merchandise Trust Fund where cemetery authority purchases the merchandise for storage either on the site of the cemetery or in connection with the bronze storage program approved by the LOUISIANA Cemetery Board.

Ms. Frances C. Mayeaux, C.P.M.
Director
LOUISIANA Cemetery Board
2901 Ridgelake Drive
Suite 212
Metairie, LOUISIANA 70002

Dear Ms. Mayeaux:

You have requested an opinion from this office on the following question, which is summarized herein:

May a LOUISIANA cemetery authority which maintains a Merchandise Trust Fund, in accordance with La.R.S. 8:503, withdraw money from the Fund in order to purchase the merchandise covered by the Trust and either store the merchandise on the site of the cemetery or use the bronze storage program approved by the LOUISIANA Cemetery Board?

La.R.S. 8:503 A. provides, in essence, for payment to the cemetery authority by the trustee upon certification by the authority to the trustee that the personal property has either been delivered or the services performed by the cemetery authority.

It is the opinion of this office that purchase by the cemetery authority of the merchandise covered by the Funds in the Merchandise Trust Fund either for storage on the site of the cemetery or for storage in accordance with the bronze storage program approved by the LOUISIANA Cemetery Board would constitute "delivery of the personal property or performance of the services...." as contemplated in La.R.S. 8:503 A.

Accordingly, the trustee could release to the authority the appropriate portion of the amount on deposit, including principal and income.

Should you have any further questions on this matter please do not hesitate to call this office.

Yours Very truly,

William J. Guste, Jr.
Attorney General

By: John A. Flowers, Jr.
Assistant Attorney General
La. Atty. Gen. Op. No. 86-334
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