**Opinion No. 3** 

Burial Vaults-Personal Property-Money Placed in Trust

Held: A person engaged in selling burial vaults comes within the provisions of Section 86-701, Revised Codes of Montana, 1947, requiring that moneys received under funeral plans be placed in trust until the obligation is fulfilled according to its terms or the money refunded to the proper party.

February 18, 1957

Mr. Leo H. Murphy County Attorney Teton County Choteau, Montana

Dear Mr. Murphy:

You have requested my opinion of whether a party who is engaged in selling burial vaults comes within the provisions of Section 86-701, Revised Codes of Montana, 1947, requiring the payment of such moneys to be deposited in trust until the contract is fulfilled or the money refunded to the proper party. The burial vault, which is here in question, is one which is placed in the grave and the coffin of the deceased is then inserted and sealed within the vault. The delivery of the burial vault takes place at the time of the deceased's demise and not before.

Section 86-701, Revised Codes of Montana, 1947, refers to personal property that will be delivered at the death of the party contracting for such property. Burial vaults are personal property and come within the provisions of this Act.

It is therefore my opinion that a burial vault, as above described, is personal property delivered on the death of the party contracting for such property. The funds received for such burial vaults must be placed in trust according to the provisions of Section 86-701, Revised Codes of Montana, 1947.

> Very truly yours, FORREST H. ANDERSON Attorney General