## SENATE BILL No. 97

## By Committee on Local Government

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AN ACT concerning cemetery corporations; defining purposes of sepulture; amending K.S.A. 17-1310 and K.S.A. 2020 Supp. 17-1301c and repealing the existing sections.

Be it enacted by the Legislature of the State of Kansas:

Section 1. K.S.A. 2020 Supp. 17-1301c is hereby amended to read as follows: 17-1301c. The following definitions shall apply to this act:

- (a) "Burial lot"—shall—mean means any space designated for the interment of remains such as grave lots, grave spaces, burial or interment rights, and developed or existing lawn crypts.
- (b) "Burial space"—shall—mean means any space designated for the interment, entombment or inurnment of remains such as burial lots, burial or interment rights, mausoleum crypts or niches and developed or existing lawn crypts.
- (c) "Cemetery corporation" means any individual or entity required to maintain permanent maintenance funds under the provisions of K.S.A. 17-1312f, and amendments thereto.
- (d) "Community mausoleum" means a mausoleum containing a substantial area of enclosed space and having either a heating, ventilating or air conditioning system.
- (e) "Funding requirement" means that portion of the purchase price set aside in the permanent maintenance fund equal to:
  - (1) 15% of the purchase price, but not less than \$25, of a burial lot;
- (2) 10% of the purchase price, but not less than \$100 per community mausoleum crypt; or
- (3) 5% of the purchase price, but not less than \$50 for each garden mausoleum crypt or niche set aside in the permanent maintenance fund.
- (f) "Garden mausoleum" means a mausoleum without a substantial area of enclosed space and having its crypt fronts open to the atmosphere. Ventilation of the crypts by forced air or otherwise does not constitute a garden mausoleum as a community mausoleum.
- (g) "Niche" means a space used or intended to be used for inurnment of cremated remains, but not including burial lots, lawn crypts or community or garden mausoleums.
- (h) "Permanent maintenance fund" means a certificate of deposit, a business savings account; or an irrevocable trust fund whose proceeds are

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 derived from not less than the funding requirement as defined in subsection (e).

- (i) "Purchase price" means the gross amount, less sales tax, if any, less any amount included in the total for permanent maintenance to be paid for cemetery burial space. The purchase price does not include finance charges, charges for credit life insurance or secretary of state burial space fees. The purchase price stated in the contract may include the amount of the funding requirement-specified as defined in subsection (e).
  - (j) "Purposes of sepulture" means any of the following:
  - (1) The interment of human remains;
- (2) cemetery roadways, easements, walkways, features and other decorative improvements;
- (3) cemetery offices, maintenance facilities and other such improvements;
- (4) mausoleums, columbariums and other above-ground interment spaces;
- (5) indoor facilities for visitation, committal or funeral services, including worship services, celebrations of life and receptions;
  - (6) mortuary and embalming facilities; and
- (7) such other purposes and uses necessary or incidental to any of the foregoing.
  - (k) "Trustee" means:
- (1) A bank, savings and loan association, savings bank or credit union organized under the laws of this state with the authority to provide trust services;
- (2) a federally chartered bank, savings and loan association, savings bank or credit union having a physical location within the state of Kansas and the authority to provide trust services; or
  - (3) a trust company organized under the laws of this state.
- $\frac{(k)}{(l)}$  "Trustor" means the cemetery corporation responsible for making deposits in *a* permanent maintenance fund, which that is the subject of a trust.
- $\frac{(1)}{m}$  This section shall be a part of and supplemental to article 13 of chapter 17 of the Kansas Statutes Annotated, and amendments thereto.
- Sec. 2. K.S.A. 17-1310 is hereby amended to read as follows: 17-1310. That such corporation shall have complete management and control of all lands held, laid out and sold by it for-cemetery purposes of sepulture until such time as all the burial lots shall have been sold or until such time as—said such corporation shall be dissolved—in the manner hereinafter set forth: Provided, That. Such corporation may replat any areas used for cemetery purposes of sepulture in such a manner as to eliminate roads that have been platted but have not been actually constructed.
  - Sec. 3. K.S.A. 17-1310 and K.S.A. 2020 Supp. 17-1301c are hereby

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- 1 repealed.
- 2 Sec. 4. This act shall take effect and be in force from and after its
- 3 publication in the statute book.