

## 2021 Kansas Statutes

**17-1312a. Registration of cemetery corporation with secretary of state; reporting requirements; failure to register, civil penalty; maintenance fund; audit or examination of accounts, assessment of expenses; fees.**

(a) Each cemetery corporation formed under the laws of the state of Kansas and each foreign corporation granted a certificate of authority to own or operate a cemetery within the state of Kansas shall register with the secretary of state before commencing business in Kansas. Each cemetery corporation shall prepare and forward to the secretary of state at the time it is required to make a quarterly report under the provisions of this act.

(b) Within 30 days following each end of the quarter, the cemetery corporation shall provide the trustee and the secretary of state a report of all sales of burial spaces. The report shall be in a form and manner approved by the secretary of state and shall contain the name of each purchaser, contract number, a brief description of each burial space, including the purchase price, the name and address of the trustee where the permanent maintenance fund is located, and the amount deposited into the permanent maintenance fund. If the cemetery corporation did not make a sale, within 30 days following each quarter end, the cemetery corporation shall provide to both the trustee and the secretary of state a report indicating no sales to record. The report shall be in a form and manner approved by the secretary of state.

(c) Within 30 days following the end of each quarter, the trustee shall provide the secretary of state a report of all deposits to, and distributions from, the permanent maintenance fund. The report shall be in a form and manner approved by the secretary of state and shall contain the total amount of the deposits, distributions, and the name and contact information of the trust officer in charge of the account.

(d) At least annually, the trustee of the permanent maintenance fund shall determine the income for the permanent maintenance fund, less reasonable costs, taxes and fees, and pay the income to the cemetery corporation. The trustee shall report to the secretary of state the calculation of the income paid to the cemetery within 30 days, in a form and manner approved by the secretary of state.

(e) Whenever the secretary of state shall determine that any cemetery corporation required by this act to be registered has failed or refused to do so, the secretary of state may notify the county attorney or district attorney of the county in which such cemetery corporation is located, and such county attorney or district attorney shall commence prosecution against such cemetery corporation. Any cemetery corporation which fails to register with the secretary of state shall be liable for a civil penalty of not to exceed \$1,000.

(f) Whenever and as often as deemed necessary, the secretary of state, or an employee designated by the secretary of state, may audit or otherwise examine any cemetery corporation books and accounts. Whenever such an audit or examination is so made, the cemetery corporation shall pay such expenses as shall be assessed by the secretary of state pursuant to K.S.A. 75-442, and amendments thereto.

(g) Fees not to exceed \$30 may be charged and collected by the secretary of state on each interment sold on or after January 1, 2011. Any such fees shall be forwarded on a quarterly basis to the secretary of state, in a form and manner approved by the secretary. The secretary of state shall promulgate rules and regulations fixing the fees to be charged and collected. On and after the effective date of this act any such fees collected shall be deposited in the cemetery maintenance and merchandise fee fund in the state treasury.

**History:** L. 1968, ch. 330, § 5; L. 1974, ch. 95, § 1; L. 1978, ch. 76, § 3; L. 1988, ch. 94, § 5; L. 2011, ch. 78, § 19; L. 2014, ch. 118, § 7; July 1.