

CONCURRENCE IN SENATE AMENDMENTS

AB 929 (Connolly)

As Amended August 26, 2026

Majority vote

SUMMARY

Authorizes the County of Marin to transfer the ownership, care, and management of the Mount Tamalpais Mortuary and Cemetery to either a nonprofit organization or another cemetery authority licensed by the Cemetery and Funeral Bureau (Bureau), if the County of Marin acquires title to that cemetery, and provides that any successor who assumes ownership or responsibility of the cemetery shall not be liable for any debts, obligations, taxes, fines, judgments, or recordkeeping failures of a prior owner or cemetery authority, with the exception of burial rights or prepaid burial contracts.

Senate Amendments

- 1) Strike all the prior contents of the bill.
- 2) Insert new language providing that if the County of Marin acquires title to the Mount Tamalpais Mortuary and Cemetery, the county may subsequently transfer its ownership, care, and management to either a California nonprofit organization in good standing or a cemetery authority licensed under the Cemetery and Funeral Act.
- 3) Provide that a successor that acquires ownership of, or assumes responsibility for the care and management of, the Mount Tamalpais Mortuary and Cemetery shall not be liable for any debts, obligations, taxes, fines, judgments, or recordkeeping failures of a prior owner or cemetery authority arising before the date the successor acquires ownership or assumes responsibility for the care and management of the Mount Tamalpais Mortuary and Cemetery.
- 4) Specify that nothing in the bill relieves the successor of the obligation to honor valid burial rights or prepaid burial contracts.
- 5) Provide that the above protections shall apply to any transfer regardless of when the County of Marin acquired title to the Mount Tamalpais Mortuary and Cemetery and regardless of whether the transfer to the successor occurs before, on, or after the effective date of the bill.
- 6) Subject the provisions of the bill to repeal on January 1, 2029.
- 7) Make the effect of the bill contingent on the enactment of SB 1312 (Richardson).

COMMENTS

Cemetery and Funeral Bureau. The Bureau was established in 1995 when the previously distinct Cemetery Board and Board of Funeral Directors and Embalmers were merged into a consolidated program under the DCA. As a bureau under the DCA, the Bureau is charged with administering and enforcing the Cemetery and Funeral Act. A voluntarily established Advisory Committee, comprised of representatives of both the industry and the public, assists the Bureau in engaging consumers and licensees in its regulatory activities.

The Bureau oversees 14 different professional categories within the so-called "death care" industry, with approximately 11,315 licensees currently active with the Bureau. The Bureau's licensing program includes funeral establishments and directors; embalmers and apprentice embalmers; cremated remains disposers, crematories, crematory managers, and hydrolysis facilities; cemetery managers, brokers, branches, and salespersons; and certain private, nonreligious cemeteries. Beginning in 2027, the Bureau will also license reduction facilities. The Bureau is additionally tasked with the fiduciary responsibility of overseeing more than three billion dollars in funds held and invested by funeral establishments and cemeteries, including endowment care funds and preneed trust funds.

The Bureau plays a vital role in protecting consumers from fraud, negligence, and other misconduct in the course of obtaining cemetery and funeral services, a time when consumers are frequently grieving and vulnerable to dishonest dealings. In its enforcement of the Cemetery and Funeral Act, the Bureau is authorized to inspect any premises in which the business of a funeral establishment, reduction facility, cemetery, or crematory is conducted; where embalming is practiced; or where human remains are stored. The Bureau is then empowered to take disciplinary action against a licensee for violations of the law. The Cemetery and Funeral Act declares that protection of the public shall be the Bureau's highest priority.

It is important to note that the Bureau's authority is exclusively over privately-owned cemeteries. Public cemeteries, those owned by religious corporations, and cemeteries established prior to 1939 with under 10 acres who do not collect an endowment care fund, are exempt from Bureau oversight. Of the hundreds, if not thousands, of cemeteries within the state of California, the Bureau only regulates 192 licensed cemeteries operated by private business owners, the majority of which are opened to the public for burials. For those cemeteries that are licensed, the Bureau is entrusted with ensuring that the remains of loved ones are treated with dignity and respect in perpetuity.

Responsibility for Abandoned Cemeteries. Currently, when a private cemetery that has not interred more than 10 human bodies in the preceding five years threatens or endangers the health, safety, comfort, or welfare of the public, statute allows (but does not require) a city or county to declare that cemetery abandoned. The abandoned cemetery is then declared a pioneer memorial park and is maintained by the city or county. This statute, however, only applied to those abandoned cemeteries that never collected endowment care funds—in other words, cemeteries established prior to 1939.

The Act only provides for two options for maintenance by a private cemetery by an entity other than the licensee. One statute authorizes a court to appoint a temporary licensed cemetery manager to manage the property and serve prepaid internments, or the county if there is no appointed temporary manager. The Bureau states that typically when a cemetery is within city limits, a county will not utilize this section and defer to the city (as occurred with Lincoln Memorial Park Cemetery). Statute additionally allows a city or county to perform maintenance within a cemetery when its license has been revoked, suspended, or not renewed. This law only applies to maintenance necessary to protect the health and safety of the public. In other words, while dry weeds creating a fire hazard would be addressed, the law does not provide for cosmetic upkeep to grounds and embellishments, which while not a matter of safety are important for communities whose families are interred in the cemetery.

In the above cases, local governments are not *required* to take action following the abandonment of a cemetery, but are merely *permitted* to under certain circumstances. The Bureau has pointed out that when a cemetery is proposed to be created, the local government in which it will be situated has to authorize and zone a parcel of land as cemetery property with approval to intern decedents. Local authorities are responsible for determining whether a piece of property within their communities will be dedicated as cemetery property, and local governments know that there is no guarantee a private cemetery business will remain active forever.

In its 2024 sunset review report, the Bureau suggested that the Legislature consider amending current statute to vest the responsibility of perpetual care with the jurisdiction that authorized the underlying use upon abandonment of a cemetery, contending that local governments—who initially permitted and zoned the private cemetery with full knowledge that they may eventually cease private operations—should ultimately be responsible for the cemetery’s perpetual care. Such a mandate, however, would conceivably create challenges with local governments who argue that a lack of resources would not allow them to successfully assume responsibility for all private cemeteries within their boundaries.

Recognizing that the importance of this issue necessitates a thorough discussion of all potential options, AB 3254 (Berman, Chapter 589, Stats. of 2024) required the Bureau, by July 1, 2027, to convene a workgroup comprised of representatives from the cemetery industry, county government, and other interested stakeholders to discuss options for ensuring continued care, maintenance, and embellishment of abandoned cemeteries, including the possibility of requiring counties to assume responsibility for cemeteries located within their boundaries that become abandoned. The Bureau was required to report on the workgroup’s discussions and recommendations no later than January 1, 2028 in advance of its next sunset review.

Arguing that the increasingly squalid condition of abandoned cemeteries in her district and throughout the state requires urgent action, the author of this bill introduced SB 777 in 2025 to address the issue of abandoned cemeteries. Initial iterations of the bill would have established a new process whereby local governments assume control of abandoned endowment care cemeteries, funded via a new grant program administered by the Bureau with money collected as part of an increase to every fee under the Bureau’s jurisdiction. SB 777 received significant opposition from cemetery stakeholders and representatives of local government, and committee analysis noted that it would be appropriate to allow the Bureau to complete its workgroup discussions and provide its recommendations on an accelerated timeline. SB 777 was subsequently amended to require the workgroup to convene no later than March 1, 2026, and to provide a summary of its discussions and its recommendations to the Legislature by June 2026.

The Bureau’s workgroup held an in-person meeting on January 21, 2026. During this meeting, members “noted a practical risk of counties assuming the responsibility of maintenance of abandoned cemeteries. If a county invests significant resources to maintain a neglected private cemetery, the property’s value may increase, allowing the private owner to sell and keep the benefit without reimbursing the county. This creates an illogical incentive for property owners to defer maintenance and shifts costs to the public.” According to the Bureau, the argument was made that “local governments are neither designed nor resourced to provide ongoing upkeep for privately owned property. Clear statutory direction is needed to avoid unintended fiscal burdens on counties and to ensure private owners remain accountable for maintenance obligations.”

SB 1312 (Richardson) was subsequently introduced this year to implement the recommendations of the Bureau's workgroup. First, it would formally define an "abandoned endowment care cemetery" and establish a mechanism for a city, county, or city and county to declare an endowment care cemetery to be abandoned when specified conditions are met. Once a cemetery has been declared abandoned, SB 1312 would provide that the ownership of the abandoned endowment care cemetery real property may transfer to the county in which the cemetery is located. A city, county, or city and county would be authorized to transfer the care and management of an abandoned endowment care cemetery to a California nonprofit public benefit corporation in good standing to oversee burials, and for the care, maintenance, and embellishment of the cemetery.

Mount Tamalpais Mortuary and Cemetery. Beginning in 2022, the Bureau began taking enforcement actions against the owner of an endowment care cemetery in San Rafael for failing to adequately maintain the property and properly manage its endowment care trust. It was subsequently determined that millions of dollars from the trust had been diverted into inappropriate investments and personal expenses rather than cemetery care and maintenance. In 2025, the Bureau revoked the cemetery's license and issued cease-and-desist orders to stop conducting cemetery operations. Additionally, the Bureau seized \$52 million in endowment care funds that are reserved for the care and maintenance of the four cemeteries under the control of the cemetery owner.

However, while the cemetery owner no longer had a license to operate a cemetery business, they still maintained ownership and possession of the land where the cemetery was located, which remained an active burial site. Meanwhile, the cemetery grounds continued to fall into disrepair, with reports of overgrown vegetation, obscured headstones, gopher damage, deteriorating infrastructure, and a lack of regular maintenance. These poor conditions have caused understandable grief and dismay for the families of those interred at the cemetery, including members of synagogues who had long utilized the cemetery for religious burials.

Because the owner of the cemetery in San Rafael never willingly relinquished their license or title to the cemetery property, the cemetery would not necessarily be considered "abandoned" in the traditional sense. However, the failure of the cemetery to maintain a minimum standard of care implicates the same concerns for health and safety as well as the dignity of those interred. Additionally, many individuals pre-purchased plots on the land, desiring to be laid to rest alongside family members. The County of Marin has characterized the current state of the dispute with this cemetery as "a serious gap in California's regulatory framework for private cemeteries when ownership fail but operations continue" and has sought to resolve the situation as part of the broader solution to abandoned cemetery issues.

This bill would provide that if the County of Marin acquires title to the Mount Tamalpais Mortuary and Cemetery pursuant to the authority proposed to be established in SB 1312, the county may subsequently transfer its ownership, care, and management to either a nonprofit entity or another licensee of the Bureau. The successor that acquires ownership or responsibility of the cemetery would be made not liable for any debts, obligations, taxes, fines, judgments, or recordkeeping failures of a prior owner, with the exception of burial rights or prepaid burial contracts. The provisions of this bill would be contingent upon the enactment of SB 1312 and would specifically apply to the County of Marin and the Mount Tamalpais Mortuary and Cemetery

According to the Author

"For years, families in Marin County have been forced to personally maintain the graves of their loved ones in overgrown grounds, damaged, and unsafe conditions due to the mismanagement and neglect at Mt. Tamalpais Cemetery. AB 929 offers a long-term path forward by allowing the County of Marin to transfer this property to a responsible nonprofit or licensed cemetery authority."

Arguments in Support

The *County of Marin* writes in support: "If Marin acquires Mt. Tamalpais pursuant to the process established by SB 1312, AB 929 authorizes the County to subsequently transfer ownership, care, and management of the cemetery to either: a California nonprofit organization in good standing; or a cemetery authority licensed under California's Cemetery and Funeral Act. This is critical, as it allows the County of Marin to serve as a bridge to responsible ownership, rather than permanently owning a private cemetery. AB 929 also protects a successor from liabilities created by the cemetery's prior owner – including debts, obligations, taxes, fines, judgments and recordkeeping failures – while expressly requiring the successor to honor valid burial rights and prepaid burial contracts. AB 929 is narrowly tailored to Mt. Tamalpais Cemetery, sunsets January 1, 2029, and only becomes operative if SB 1312 is enacted."

Arguments in Opposition

There is no opposition on file.

FISCAL COMMENTS

This bill is keyed nonfiscal by the Legislative Counsel.

VOTES:**ASM WATER, PARKS, AND WILDLIFE: 9-3-1**

YES: Papan, Alvarez, Ávila Farías, Bennett, Boerner, Caloza, Hart, Celeste Rodriguez, Rogers

NO: Jeff Gonzalez, Macedo, Tangipa

ABS, ABST OR NV: Bains

ASM APPROPRIATIONS: 11-4-0

YES: Wicks, Arambula, Calderon, Caloza, Elhawary, Fong, Mark González, Hart, Pacheco, Pellerin, Solache

NO: Sanchez, Dixon, Ta, Tangipa

ASSEMBLY FLOOR: 45-16-18

YES: Addis, Ahrens, Arambula, Ávila Farías, Bauer-Kahan, Bennett, Berman, Boerner, Bonta, Calderon, Caloza, Carrillo, Connolly, Elhawary, Fong, Gabriel, Garcia, Gipson, Mark González, Haney, Harabedian, Hart, Jackson, Kalra, Krell, Lee, Lowenthal, McKinnor, Muratsuchi, Ortega, Papan, Patel, Pellerin, Petrie-Norris, Quirk-Silva, Celeste Rodriguez, Rogers, Schiavo, Schultz, Sharp-Collins, Stefani, Wicks, Wilson, Zbur, Rivas

NO: Alanis, Castillo, Davies, DeMaio, Dixon, Ellis, Gallagher, Jeff Gonzalez, Hadwick, Hoover, Lackey, Macedo, Patterson, Sanchez, Ta, Wallis

ABS, ABST OR NV: Aguiar-Curry, Alvarez, Bains, Bryan, Chen, Flora, Irwin, Nguyen, Pacheco, Ramos, Ransom, Michelle Rodriguez, Blanca Rubio, Solache, Soria, Tangipa, Valencia, Ward

UPDATED

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