SENATE THIRD READING
SB 1312 (Richardson)
As Amended August 13, 2026
Majority vote

SUMMARY

Establishes a process for an endowment care cemetery to be declared abandoned by, and have its title transferred to, the county in which the cemetery is located, which shall be responsible for ongoing care and management of the cemetery unless that responsibility is transferred to a California nonprofit public benefit corporation.

Major Provisions

1) Authorize the Cemetery and Funeral Bureau (CFB) to establish an advisory committee to assist with engaging consumers and licensees in its regulatory activities, and would require the advisory committee, if established by the CFB, to include at least one member from licensed representatives of the death care industry, members of the public, and representatives of local governments.

2) Define an "abandoned endowment care cemetery" as a formally-licensed cemetery that meets all of the following:

   a) The certificate of authority has been surrendered, revoked, or canceled and ownership has not been transferred within one year of the surrender, revocation or cancelation.

   b) The CFB has conserved the endowment care fund, and

   c) The cemetery property is negatively impacting the public health, safety, or welfare as identified by the county in which the cemetery is located.

3) Require that, if a county determines that a cemetery has been abandoned, it shall provide the owner of the property 90 days' written notice to correct the public health, safety, or welfare concerns.

4) Require that, upon the expiration of the 90-day notice period, if the concerns identified by the county have not been corrected in the county's sole judgment, the county shall declare the property an abandoned endowment care cemetery.

5) Authorize ownership of the real property of the abandoned endowment care cemetery to be transferred to the county in which the cemetery is located and requires that the county shall promptly record the transfer in its real property records.

6) Require that, within three years of the transfer of ownership of real property of the abandoned endowment care cemetery, a county shall take title to any remaining endowment care funds, and shall take possession of all necessary books, records, property, and assets of the fund.

7) Authorize a county to transfer the care and management of an abandoned endowment care cemetery to a California nonprofit public benefit corporation to oversee burials and maintain the cemetery.

8) Require a court that determines that the certificate of authority of a cemetery has lapsed or has been suspended, surrendered, abandoned, or revoked to do all of the following:

   a) Name the CFB conservator to conserve the endowment care and special care funds.

   b) Take actions as it deems appropriate pursuant to relevant provisions of the Cemetery and Funeral Act.

   c) Authorize interments for decedents who have a right of interment through a preneed contract.

   d) Pursue a mutually agreed upon transfer of the entirety or portions of the property ownership to one or more nonprofit, business, or governmental entities.

9) Provide specific criteria for courts to determine whether a certificate of authority is deemed abandoned.

10) Exempt the new owner to which a property is transferred and any individual serving as a temporary manager from liability for the debts, obligations, taxes, fines, or judgments of the previous owner.

11) Exempt any California nonprofit public benefit corporation that manages the continued care and maintenance of an abandoned endowment care cemetery, and that does not enter into any new contracts for the sale of new burial spaces to consumers, from licensure and regulation under the CFB.

12) Revise the timeline for a cemetery authority to file an annual written report to the CFB regarding its properties under endowment care to be filed annually.

COMMENTS

Cemetery Abandonment. Issue #8 in the Bureau's 2024 sunset review background paper discussed the topic of abandoned cemeteries and posed the question of what steps could be taken to ensure that older cemeteries are appropriately and respectfully maintained by another entity after they have been abandoned. This topic had been discussed during prior sunset reviews, when the Committees cited the example of a cemetery in Southern California where grave markers were allowed to become overgrown with dirt and grass and minimum maintenance standards were not met. In its response to this issue, the Bureau indicated that it would continue to work with all licensed cemeteries to ensure they are adhering to maintenance standards and practice a progressive discipline model if needed to bring them into compliance.

AB 180 (Bonilla, Chapter 395, Statutes of 2015) directed the Bureau to conduct a study to obtain information to determine if the endowment care levels of each cemetery the Bureau licenses are sufficient to cover the cost of future maintenance. The 2017 Endowment Care Sufficiency Study found that at least 43 licensed cemeteries have an underfunded endowment care fund with limited spaces to sell. The report concluded that, although endowment care cemeteries deposit at least the minimum amounts required by law, there is still a substantial statewide shortfall.

The report found that some cemeteries deposited more than the minimum amount required by law, but it was still found that statewide the costs of maintaining California's privately-owned cemeteries exceeded the income generated from the cemeteries' endowment care trusts. The study pointed out that for at least 21 of the licensed cemeteries, endowment care income appeared to be sufficient to cover the long-run costs of maintaining the endowment care spaces they have already sold, but for the large majority of licensed cemeteries, the endowment care income was not sufficient to cover the endowment care spaces they have already sold, and long-run sufficiency will require more significant trust growth.

There are two distinct drivers of the problem: older cemeteries have limited spaces remaining to sell and endowment funds are inadequate to perpetually maintain cemeteries that have since sold all available plots. Because these cemeteries are private businesses, properties that no longer generate revenue become abandoned if they cannot be sold, or they are abandoned following disciplinary measures by the Bureau, including revocation of a license. The result is an unlicensed, abandoned cemetery where the resting places of the dead are not treated with dignity.

A recent example of the devastation this situation can cause is the cancelation of the license and subsequent abandonment of Lincoln Memorial Park Cemetery in Carson, California, part of the author's district. In August 2023, the Bureau began receiving information from the public that the cemetery had closed its gates. Upon investigation, the Bureau confirmed that the cemetery was no longer being maintained by the cemetery manager and cemetery authority, who requested cancelation of their licenses. The community was devastated as public access for family members had been limited and there was no local entity to oversee new internments of loved ones who had passed away who had previously purchased a plot in the cemetery. Neither the City of Carson nor Los Angeles County were able to assist in providing ongoing care to the abandoned cemetery.

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.

Mt. Tamalpais 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 when a court determines that a cemetery's certificate of authority has lapsed or has been suspended, surrendered, abandoned, or revoked, the court shall name the Bureau as the conservator of the endowment care fund and take specified actions to take actions as it deems appropriate to ensure the continued care, maintenance, and embellishment of the property. A cemetery's certificate of authority would be deemed abandoned if the court determines that certain circumstances have persisted for an extended and unreasonable period of time and that the health, safety, comfort, or welfare of the public is threatened or endangered. These circumstances would include unresponsiveness to the public, inability of the community to access and visit the property, and serious violations of maintenance standards. These provisions of the bill are specifically tailored to address the circumstances of the San Raphael cemetery situation and would provide courts with a mechanism to provide relief to local stakeholders and families.

According to the Author
This bill is very personal to my constituents and families in my district. Lincoln Memorial Park Cemetery in Carson City that was founded in 1934 has become abandoned by the owner and manager since 2023, due to health care issues. Since then the cemetery has been subject to vandalism, theft and desecration of burial plots. There are 187 private cemeteries in the State of California that are subject to abandonment. However, when cemeteries lose owners, they are without protection.

Arguments in Support
The *Marin County Board of Supervisors* supports this bill, writing: "The County of Marin has been grappling firsthand with the consequences of an abandoned private endowment care cemetery at Mt. Tamalpais Cemetery in San Rafael. Mt. Tamalpais is a 150-year-old cemetery that remains an active burial site for families with pre-purchased plots. Following years of financial mismanagement, operational failures, and neglect, the Cemetery and Funeral Bureau revoked the cemetery's license in 2025 and assumed control of its endowment care fund. Despite these actions, the cemetery remains in a state of severe deterioration, with overgrown vegetation, damaged gravesites, public safety concerns, and little to no ongoing maintenance. Unlike other abandoned cemeteries in the state, Mt. Tamalpais continues to conduct burials while lacking a licensed cemetery operator, creating a uniquely challenging situation for families and regulators alike." The County of Marin further writes: "Marin County is grateful to Senator Richardson and her office for taking a leadership role on this difficult issue."

Arguments in Opposition
None on file.

FISCAL COMMENTS

According to the Assembly Committee on Appropriations:

1) The Bureau estimates the following special fund costs:

    a) Ongoing costs of $189,000 in fiscal year (FY) 2026-27 and $181,000 in FY 2027-28 and annually thereafter to support an additional associate management auditor position.

b) Ongoing costs of $15,000 annually for the Attorney General (AG) to conserve endowment care funds, and $4,900 annually for additional Advisory Committee meetings.

c) Ongoing costs of $173,000 in FY 2026-27 and $165,000 in FY 2027-28 and annually thereafter to support an additional analyst position to conduct additional inspections and enforcement activities, as well as to process additional citations, provide advisory committee meeting preparation, and oversight of ongoing AG and Superior Court cases.

d) Ongoing minor and absorbable costs to review and approve new procedures and write regulations.

The Bureau indicates it may need to raise fees to meet the unabsorbable costs, noting that otherwise the Bureau may become insolvent by FY 2027-28. As a special fund agency, the Bureau receives no General Fund support, relying solely on fees set by statute and collected through licensing and renewal fees.

2) Potential court costs of an unknown amount (Trial Court Trust Fund, GF) for expanded mandatory judicial obligations upon a finding that a certificate of authority of a cemetery has lapsed or has been suspended, surrendered, abandoned, or revoked, including requiring the court to, among other things, name the Bureau conservator to conserve the endowment care fund, and pursue a mutually agreed upon transfer of the property ownership to one or more nonprofit, business, or governmental entities. Although the number of cases impacting the courts is unknown, the judicial obligations in this bill present a potentially significant court workload for each case.

VOTES

SENATE FLOOR: 38-0-2
YES: Allen, Alvarado-Gil, Archuleta, Arreguín, Ashby, Blakespear, Cabaldon, Caballero, Cervantes, Choi, Cortese, Dahle, Durazo, Gonzalez, Grayson, Hurtado, Jones, Laird, Limón, McGuire, McNerney, Menjivar, Niello, Ochoa Bogh, Padilla, Pérez, Reyes, Richardson, Rubio, Seyarto, Smallwood-Cuevas, Stern, Strickland, Umberg, Valladares, Wahab, Weber Pierson, Wiener
ABS, ABST OR NV: Becker, Grove

ASM BUSINESS AND PROFESSIONS: 17-2-0
YES: Berman, Addis, Ahrens, Alanis, Bains, Bauer-Kahan, Caloza, Chen, Elhawary, Haney, Hart, Irwin, Jackson, Patterson, Lowenthal, Nguyen, Pellerin
NO: Hadwick, Macedo

ASM LOCAL GOVERNMENT: 6-1-3
YES: Carrillo, Pacheco, Ramos, Blanca Rubio, Stefani, Wilson
NO: Johnson
ABS, ABST OR NV: Ta, Ransom, Ward

ASM APPROPRIATIONS: 11-1-3
YES: Wicks, Hoover, Arambula, Calderon, Caloza, Fong, Mark González, Krell, Pellerin, Sharp-Collins, Solache
NO: Dixon
ABS, ABST OR NV: Pacheco, Ta, Tangipa

UPDATED

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