SENATE COMMITTEE ON
BUSINESS, PROFESSIONS AND ECONOMIC DEVELOPMENT
Senator Dr. Aisha Wahab, Chair
2025 - 2026 Regular

Bill No:	SB 1312	**Hearing Date:**	August 26, 2026
Author:	Richardson		
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Urgency:	No	**Fiscal:**	Yes
Consultant:	Elissa Silva		

Subject: Cemeteries

SUMMARY: Establishes a process for an endowment care cemetery to be declared abandoned by a county and have its title transferred to the county in which the cemetery is located and permits the county to transfer the care and maintenance of the cemetery to a California nonprofit public benefit corporation, as specified.

NOTE: The Assembly amendments create a new bill and this measure has been referred to the Committee pursuant to Senate Rule 29.10 (d) for consideration. The Committee may, by a vote of the majority, either: (1) hold the bill, or (2) return the bill to the Senate floor for consideration of the bill as amended in the Assembly.

Existing law:

1) Establishes the Bureau within the Department of Consumer Affairs (DCA) to administer and enforce the Cemetery and Funeral Act (Act), subject to review by the Legislature as though it were scheduled to be repealed on January 1, 2029. (Business and Professions Code (BPC) § 7602)

2) Establishes the Act, which provides for the licensing and oversight of 14 professional categories within the death care industry. (BPC §§ 7600 *et seq.*)

3) Permits the Bureau to inspect the 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. (BPC § 7607)

4) Defines a "cemetery manager" as a person who engages in or conducts those activities involved in, or incidental to, the maintaining, operating, or improving a cemetery licensed under the Act, the interring of human remains, and the care, preservation, and embellishment of cemetery property. (BPC § 7611.4(a))

5) Exempts the following from the provisions of the Act:

   a) A religious corporation, church, religious society or denomination, a corporation sole administering temporalities of any church or religious society or denomination, or any cemetery organized, controlled, and operated by any of them.

   b) A public cemetery.

c) Any private or fraternal burial park not exceeding 10 acres in area, established prior to September 19, 1939; however, those cemeteries are subject to the cemetery brokerage provisions of the Act, and any cemetery is subject to all of the provisions of the Act, if it collects a care, maintenance, or embellishment deposit or sets up a trust for burial purposes, as specified, including funeral services such as mortuary, cremation, or other commodities or services furnished at the time of and in connection with that funeral or cremation. (BPC § 7612.2)

6) Requires the Bureau, to protect consumers, to adopt regulations that establish minimum standards of maintenance for endowment care cemeteries under the jurisdiction of the Bureau. The regulations must consider differences in cemetery size, location, topography, and type of interments, along with the extent to which funds are available from the cemetery's endowment care funds to perform maintenance. (BPC § 7612.4(a))

7) Clarifies that maintenance standards adopted by the Bureau cannot supersede any standards of a higher level of care established by a local ordinance, as specified. (BPC § 7612(b))

8) Requires the Bureau to conduct a study to obtain information to determine if the endowment care fund levels of each licensee's cemetery are sufficient to cover the cost of future maintenance and submit its findings to the Legislature by January 1, 2029. (BPC § 7612.11)

9) Requires for purposes of conducting the endowment care study, each licensed cemetery authority to provide the following information to the Bureau by January 1, 2028:

a) The year the cemetery was established;

b) The total size of the developed and undeveloped acres of the cemetery;

c) The total acreage of the developed cemetery property that has been sold for interment, including preneed sales;

d) The total acreage of land sold for interment that contains spaces for which endowment care fees have been collected;

e) The total acreage of developed cemetery property remaining to be sold;

f) The total acreage of undeveloped cemetery property remaining to be sold;

g) The year the cemetery started collecting endowment care fees;

h) The total number of spaces the cemetery has sold for interment, including preneed sales;

i) The total number of spaces that have contributed to the endowment care funds of the cemetery;

j) The number of interment spaces remaining to be sold in all developed acreage; and

k) The number of interment spaces remaining to be sold in undeveloped acreage, to the extent known. (BPC § 7612.11(b))

10) Requires the Bureau to examine the endowment care funds of a cemetery authority whenever it deems necessary and at least once every five years, whenever the cemetery authority in charge of endowment care funds fails to file the required report, whenever the accountant or auditor qualifies their certification of the report that is prepared and signed by a certified public accountant, and whenever the Bureau receives a valid complaint, alleging the authority has engaged in financial misconduct or neglect of duties, as specified. (BPC § 7613.1)

11) Requires a city or county, which has a non-endowment care cemetery within its boundaries that threaten or endangers the health, safety, comfort or welfare of the public may, by resolution of its governing board, if not more than 10 human dead bodies have been interred therein for a period of five years, immediately preceding the date of the resolution, to declare the abandonment of the cemetery as a place of future interment, but shall permit interment therein of any person who is an owner of a plot in the cemetery on the date of adoption of the resolution or who otherwise has a right of interment in the cemetery which is vested on such date. The resolution may provide for the removal of such copings, improvements, and embellishments that the governing board finds to be a threat or danger to the health, safety, comfort, or welfare of the public. (Health and Safety Code (HSC) § 8825)

12) Requires the principal of all funds for endowment care to be invested and the income only may be used for the care, maintenance, and embellishment of the cemetery in accordance with the provisions of law and the resolutions, bylaws, regulations or other actions or instruments of the cemetery authority and for no other purpose. Endowment and special care funds must be maintained separate and distinct from all other funds, and the trustees shall keep separate records thereof. (HSC § 8726(a))

13) Authorizes a cemetery authority from time to time to adopt plans for the general care, maintenance, and embellishment of its cemetery, and charge and collect from all subsequent purchasers of plots such reasonable sum as, in the judgment of the cemetery authority, will aggregate a fund, the reasonable income from which will provide care, maintenance and embellishment. (HSC § 8728)

14) Requires the endowment care fund to be kept separate and apart from all other cemetery funds, including separate records and books, as specified, and prohibits when selling cemetery property, a commission being paid to a broker or salesman on the amount deposited by the purchaser in the fund. (HSC § 8738.2)

15) States that a city or county having a nonendowment care cemetery within its boundaries which threatens or endangers the health, safety, comfort or welfare of the public may, by resolution of its governing board, if not more than 10 human dead bodies have been interred therein for a period of five years immediately preceding the date of the resolution, declare the abandonment of the cemetery as a

place of future interment, but shall permit interment therein of any person who is an owner of a plot in the cemetery on the date of adoption of the resolution or who otherwise has a right of interment in the cemetery which is vested on such date. The resolution may provide for the removal of such copings, improvements, and embellishments which the governing board finds to be a threat or danger to the health, safety, comfort, or welfare of the public. (HSC § 8825).

This bill:

1) Exempts from the cemetery and funeral act any California nonprofit public benefit corporation that manages the continued care and maintenance of an abandoned endowment care cemetery that oversees or performs interments pursuant to prepaid burial contracts and does not enter any new contracts for the sale of new burial spaces to consumers.

2) Adds the following Chapter under the HSC: Abandonment of Endowment Care Cemeteries.

3) Defines "abandoned endowment care cemetery" as a cemetery that was formally licensed by the Bureau that meets the following criteria:

   a) The certificate of authority has been canceled, surrendered, or revoked and ownership has not been transferred in accordance with current law within one year of the cancellation, suspension, or revocation.

   b) The Bureau has conserved the endowment care fund, as specified.

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

4) States that if a county determines that an endowment care cemetery has been abandoned, the county must provide the owner of the property with 90 days' written notice to correct the public health, safety, or welfare concerns identified by the county, as specified.

5) Requires a county upon the expiration of the 90-day notice period where the county's concerns have not been addressed to declare the property an abandoned endowment care cemetery.

6) Authorizes a county upon declaring a cemetery property abandoned, the ownership of the abandoned endowment care cemetery real property may transfer to the county in which the cemetery is located by operation of law and county must record the transfer in the real property records of the county.

7) Requires a written notice be provided to the local agency formation commission 90 days prior to and upon declaration of abandonment and requires the written notice to at a minimum identify the record owner or possessor of the property, last known address of the record owner or possessor, the date the city, county, or city and county began the process to declare the property abandoned and a description of

the real property subject to abandonment.

8) Requires a county that acquires title to the real property of an abandoned endowment care cemetery to keep a record of and honor all remaining contracts for burial entered into by the prior cemetery authority.

9) Provides a county that acquires title to real property of an abandoned endowment care cemetery is not liable for the debts, obligations, taxes, fines or judgement of the previous owner, except for contracts for burials, as specified in 14) above.

10) Makes the property owner, whose cemetery has been subject to abandonment to remain responsible for satisfying any outstanding property taxes due at the time of transfer, as well as any other debts secured by the real property.

11) Requires a county within three years of the transfer of title to any remaining endowment care funds of the prior cemetery authority held by the Bureau and take possession of all necessary books, records, property, real and personal, and assets of the funds, and the assets of the funds must be placed in a special fund within the country treasury and may only be spent on care, maintenance, embellishment of the cemetery.

12) Authorizes a city, county, or city and county 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, care, maintenance, and embellishment of the cemetery.

13) States that if the Bureau controls the endowment care fund, the nonprofit public benefit corporation that manages an abandoned endowment care cemetery may request reimbursement from available income in the endowment care fund for care, maintenance, or embellishment performed.

14) Requires the request from the nonprofit public benefit corporation to include a description and proof thereof, the total costs incurred, any other information required by the Bureau and further requires that all records be maintained for at least four from their creation and the Bureau may inspect those records upon request to the nonprofit benefit corporation and the Bureau must remain in control of the endowment care fund until a certificate of authority is issued for the cemetery or the county resumes management and requests the funds.

15) Requires a nonprofit public benefit corporation that manages an abandoned endowment care cemetery must keep a record of and honor all prior and outstanding contracts for burials entered into by the prior cemetery authority.

16) Relieves a nonprofit public benefit corporation that manages an abandoned endowment care cemetery from liability from any debts, obligations, taxes, fins, or judgements of the abandoned care cemetery's previous owner.

FISCAL EFFECT: According to the Assembly Committee on Appropriations, the Bureau estimates ongoing costs of $1.193 million in fiscal year (FY) 2026-27 and $1.145 million in FY 2027-28 and annually ongoing to support an additional five associate management auditor positions and one supervising management auditor to oversee the audit staff; 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 and; ongoing minor and absorbable ongoing costs for processing additional citations, advisory committee meeting prep, and oversight of ongoing AG cases, and one-time costs to review and approve new procedures and write regulations. The bill will also result in potential court costs of an unknown amount 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, take actions as it deems appropriate to ensure the continued care, maintenance, and embellishment of the property, and pursue the 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. Additionally, the bill will result in ongoing costs of an unknown, but likely significant amount to public cemetery districts to the extent a city or county or court transfers to a district the care and management of an abandoned endowment care cemetery. The bill does not require a public cemetery district to be willing to accept responsibility for the transferred abandoned cemetery nor does the bill guarantee funding. Public cemetery districts are subject to the limits of Proposition 218, and their revenues closely match their operating expenses. To the extent an abandoned cemetery is transferred without the consent of the receiving district, the financial burden to the public cemetery district could be untenable. The district's costs are not reimbursable by the state.

COMMENTS:

1. **Purpose.** The Author is the sponsor of this bill. 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."

2. **Background.**

   Cemetery and Funeral Bureau. The Bureau licenses, regulates, and investigates complaints against California funeral establishments, funeral directors, embalmers, apprentice embalmers, cemetery brokers, cemetery salespersons, cremated remains disposers, crematories, crematory managers, cemetery managers, cemetery brokers and privately-owned cemeteries in the state. The Bureau does not have authority over cemeteries operated by religious organizations, cities, counties, or cemetery districts, the military, or tribal governments.

   The Bureau has oversight of both the fiduciary and operational activities of its licensing population. The Bureau has statutory authority to enforce the licensing and practice acts in the BPC along with jurisdiction over specified provisions of the HSC dealing specifically with human remains, cemetery and crematory provisions. With respect to the financial aspect of the industry, the Bureau is responsible for the oversight and regulation of preneed funeral trust funds, cemetery endowment care trust funds, and cemetery special care trust funds. The Department of Insurance regulates sales of insurance policies used to fund preneed funeral arrangements, while the Bureau ensures compliance with price disclosure and contract requirements.

Cemetery Oversight. When it comes to operating a cemetery, there are typically two licenses involved: 1) the cemetery manager who is the person engaged in the maintenance, operations, and improvements of a licensed cemetery and 2) the cemetery authority, which includes cemetery association, corporation, sole, limited liability company, or other person owning or controlling the cemetery lands or property. The Bureau oversees approximately 190 cemetery authority licensees. When the Bureau revokes a cemetery authority license, its regulatory jurisdiction over that business or individual ends. However, cemeteries are unique in that the Bureau can revoke the license, but the "business" does not end. There is still a piece of land or real estate wherein deceased people are buried that must be maintained. The Bureau's jurisdiction over a revoked or lapsed cemetery license remains only for approving interments as specified in BPC § 7653.1 and pursuant to Title 16 of the California Code of Regulations (16 CCR) § 2332. Current law permits the Bureau to approve interments in cemeteries where the license has lapsed or been revoked. However, the Bureau's authorization is limited to allowing interments for decedents who have a right of interment through a preneed contract. The endowment care funds associated with that cemetery must remain as trust funds and can only be used for the purpose for which they were intended.

A Bureau-licensed cemetery is any private, non-religious cemetery established after 1939. Any cemetery established after September 7, 1955, is required to be an endowment care cemetery (HSC § 8739.1). An endowment care cemetery is one in which a portion of the purchase price contributes to an *endowment care* fund. Income generated from the fund provides for the regular care of the cemetery, including routine maintenance such as cutting grass, grave upkeep, caring for trees, maintenance of water supply systems, roads, drainage, etc. The minimum amount to be contributed for the endowment care fund is provided in HSC § 8738. Endowment care funds are collected no later than at completion of the initial sale. The intent of endowment care is to ensure that the maintenance and care of cemetery grounds are continuous to help prevent cemeteries from falling into disrepair. The Bureau has the authority to inspect and audit endowment care funds and cemeteries are required to report annually the status and conditions of such funds (BPC § 7612.6).

Pursuant to current regulations, every cemetery with an endowment care fund must develop cemetery maintenance standards. These standards are to help ensure the property can maintain a condition that helps to prevent the offensive deterioration of a cemetery. Examples of maintenance standards include trimming or mowing grass, removing shrubs and trees, removing or suppressing weeds, providing enough water to keep grass and plants green as seasonably possible in accordance with natural terrain, availability of water, and local or county ordinances regarding water use. The regulations allow cemetery maintenance and care to vary depending on its size, location, topography, and types of internments. Although endowment care cemeteries are not required to maintain green grass, there may be expectations of individuals who bury loved ones in a cemetery to preserve desirable maintenance standards. Those cemeteries that do not have endowment care are required to notify individuals that they are not endowment care cemeteries.

The monies reserved for endowment care are based on the sale from each interment space sold and those deposits are to be added to the principal of the trust. Current law prohibits spending the principal of the endowment care trust fund and instead, the principal is to be invested with the intent to earn income for the cemetery's long term general care and maintenance. Part of the issue for many cemeteries, especially those older cemeteries, is they have limited new interment space to offer, and therefore are no longer able to collect funds for purposes of endowment care. As the cost of maintenance and care for cemeteries and properties in general has increased, invested dollars from many years ago may not be sufficient to keep up with today's maintenance or repair costs.

As noted by the Bureau in its 2024 Sunset Review Report, "it is the older cemeteries that are struggling with maintenance. Once a cemetery has sold most or all its cemetery spaces, business operating finances decline, and the cemetery authority must rely more on the income from the endowment care fund to maintain the cemetery grounds." As reported in the Bureau's 2017 Endowment Care Sufficiency Study, "many licensed cemeteries in California have an underfunded endowment care. As these cemeteries are private businesses, this leads to either the abandonment of the cemetery by cancelling the license, or the Bureau pursuing disciplinary measures that can include revocation."

Separate but related to the lack of sufficient endowment care funds, is the issue of abandoned private cemeteries. The Bureau's 2024 staff sunset background paper noted growing concerns regarding abandoned cemeteries and posed the question as to what steps could be taken to ensure that older cemeteries are appropriately and respectfully maintained by another entity after they have been abandoned by a licensee. 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.

Pursuant to BPC § 7613.11, 90 days following the cancellation, revocation, or suspension of a cemetery license, the Bureau is required to take title of the endowment care funds and take possession of all the books, records, property, or assets and act as the conservator over the management of the cemetery. The goal is to ensure the cemetery can be maintained for the time being while there is no licensee. The Bureau is to appoint a trustee to manage the funds. However, if the ownership is transferred to another licensee, then the Bureau does not need to intervene.

To help determine a practicable resolution to the vexing challenge of abandoned privately-owned cemeteries, AB 3254 (Berman, Chapter 589, Stats. of 2024) required the Bureau to convene a workgroup by July 1, 2027. The workgroup was to be 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. That bill also required the Bureau to report on the workgroup's discussions and recommendations no later than January 1, 2028, in advance of its next sunset review. Subsequently, SB 777 (Richardson, Chapter 658, Statutes of 2025) required the workgroup to convene sooner, and the Bureau provide a report to the Legislature by March 1, 2026.

The workgroup met on January 1, 2026, and the Bureau subsequently released a report on June 1, 2026. The workgroup focused on the unique challenge when a cemetery licensee is no longer in compliance with Bureau licensing requirements and is subject to an enforcement action such as a licensure surrender or revocation, or when a cemetery licensee chooses to walk away or relinquish their cemetery license. Once a license holder is no longer tied to the cemetery (the plot of land where bodies are buried or interred) the property and future contracts are no longer subject to Bureau oversight. In essence, the property becomes "abandoned" yet there remain endowment care funds (although maybe minimal), unfulfilled contracts, and the land is still a final resting place for loved ones. The cemetery is a piece of land which has legal real estate implications, local zoning requirements, property tax requirements, and other obligations for the piece of property that are separate and apart from the Bureau's regulation related to managing the endowment care fund and ensuring routine care of the property as a cemetery.

The workgroup sought to appropriately define an "abandoned cemetery" and to establish a pathway for the continuity of care and maintenance that does not burden local governments with unmet financial costs and resource intensive care while safeguarding the outstanding burial and interments for those who prepaid for cemetery services, and ensure that loved ones of persons buried or interred in those cemeteries are able to safely visit their final resting place, many which were secured years before any ownership issues or licensure problems were noticed.

To address the current challenge when a cemetery property is no longer under the oversight of a cemetery licensee, this bill will specify criteria for a cemetery to be deemed abandoned and create a process by which the cemetery property title can be transferred to a county.

This bill creates a statutory definition of "abandoned endowment care cemetery" in the HSC. Upon a county's determination that the cemetery meets the criteria to be considered "abandoned" this bill will permit the subsequent transfer of the cemetery real property to the county. A cemetery is considered abandoned if 1) the license has been canceled, suspended, or revoked by the Bureau and within a year a new licensee has not assumed responsibility, 2) the Bureau has conserved the endowment care fund as authorized under existing law and 3) the cemetery is negatively impacting public safety and welfare.

The county will be required to honor any outstanding contracts for burial that were sold or executed by the previous cemetery licensee. Under the ownership transfer of the abandoned cemetery this bill exempts the county that takes title of the property from any debts, obligations, taxes, fines, or judgements of the previous owner. Any outstanding endowment care funds must be transferred to the county and placed in a special county fund which the county may only be expended for the care, maintenance, and embellishment of the abandoned endowment care cemetery. A county must give the property owner 90 days' written notice to correct any health and welfare deficiencies of the property before the transfer of the property occurs. The owner of the property has 90 days to correct. If not, then the transfer to the county may proceed.

While a county may choose to take ownership of the property, it may not want to provide the care and maintenance of the cemetery. To that end, this bill would permit a county to transfer the responsibility for only the care and maintenance of that cemetery to a California nonprofit public benefit corporation in good standing to oversee the burials, care, maintenance, and embellishment of the cemetery. Under this circumstance, the nonprofit public benefit corporation may seek reimbursement from the Bureau for monies from the endowment care fund for purposes of care, maintenance, and embellishment of the cemetery property. The Bureau is to remain in control of the endowment care funds until such time new licensee is identified or the county resumes management. Under this scenario, the nonprofit is exempt from any liability for the debts, obligations, taxes, fines or judgement of the abandoned cemetery's previous owner.

3. **Related Legislation**. SB 777 (Richardson, Chapter 658, Statutes of 2025) Revised the timeframe and stakeholder participants for the Bureau to convene a workgroup from July 1, 2027, to March 1, 2026, and provide a report to the Legislature no later than June 1, 2026, instead of January 1, 2028, summarizing the discussions of the workgroup.

   SB 344 (Weber-Pierson of 2025) would clarify that, in addition to bridges and docks, cremated or hydrolyzed human remains cannot be scattered from a "dock attached to a shore." (Status: *This bill is pending on the Assembly Inactive File*.)

   AB 3254 (Berman, Chapter 589, Statutes of 2024) extended the sunset date for the Bureau and required the Bureau to convene a work group of interested stakeholders to make recommendations relating to abandoned cemeteries.

   AB 651 (Gipson, Chapter 442, Statutes of 2021) authorizes a county to assume the responsibility of a cemetery, under specified conditions, and authorizes the county to maintain public access to that cemetery; increases the required contribution amounts for an endowment care fund, as specified; requires the Bureau to examine an endowment care fund when it receives a valid complaint of misconduct; and requires the Bureau to conduct a study of endowment care funds by January 1, 2029.

   AB 926 (Irwin, Chapter 750, Statutes of 2017) authorizes a cemetery authority to convert its endowment care fund distribution method to a unitrust distribution method, upon application and approval from the Bureau, subject to specific requirements, beginning January 1, 2020.

   AB 180 (Bonilla, Chapter 395, 2015) required the bureau to conduct a study to obtain information to determine if the endowment care fund levels of its licensees' cemeteries are sufficient to cover the cost of future maintenance, as specified, and to report its findings and recommendations to those policy committees by January 1, 2018.

4. **Policy Issues for Consideration.** Cemeteries licensed by the Bureau are required to abide by current regulations however, when a cemetery authority license is abandoned, there is no licensee to abide by those requirements and cemeteries may fall into disrepair. While this bill aims to help in those circumstances by creating a pathway for an entity to take over the care and maintenance, guardrails are necessary to ensure that any expenditures of endowment care funds are consistent with the care and maintenance of a cemetery that current licensees are required to abide by so there is assurance that funds remain to take care of the cemetery property in perpetuity.

   This bill will allow a nonprofit benefit corporation to manage an abandoned endowment care cemetery and expend money from the endowment care fund but exempts the nonprofit from having to become licensed and from being subject to oversight by the Bureau. Although the bill requires the designated nonprofit to submit a reimbursement request to the Bureau, this bill does not provide the Bureau with any discretion to deny reimbursement requests for endowment care funds, including reimbursement for using the funds on projects or efforts that fall outside of what is considered care and maintenance under current Bureau regulations. In addition, this bill will allow either a county who manages a property or a nonprofit public benefit corporation to use endowment care funds for "embellishments" of the cemetery property. However, without being subject to Bureau oversight or regulations, "embellishment" can be broadly applicable, and those expenditures may go beyond what should be an appropriate expenditure for an embellishment. Future clarification as to the acceptable maintenance and care or embellishment expenditures from an endowment care fund may be necessary. Additionally, the Bureau should also be provided with authority to deny reimbursement for inappropriate expenditures.

   It is further unclear whether the nonprofit responsible for maintenance and care of the cemetery will be subject to similar prohibitions as current cemetery license holders who are only permitted to expend the income from the endowment care fund. This bill may benefit from clarity in how a nonprofit is able to expend endowment care funds.

   This bill does not specify a pathway for a county to transfer the cemetery title to a Bureau licensee in the event that another licensed cemetery or a new licensee is interested in taking over an abandoned cemetery. The law may benefit from additional updates to authorize a county to transfer the cemetery to a Bureau licensee, with language ensuring that a new Bureau licensee owner is not subject to the previous owner's liabilities.

SUPPORT AND OPPOSITION:

<u>Support:</u>

None received for the current version of the bill.

Opposition:

None received for the current version of the bill.

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