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LAW/KR

P.L.2013, CHAPTER 201, *approved January 17, 2014*  
Senate, No. 1441 (*First Reprint*)

1 AN ACT concerning cemetery companies and supplementing  
2 P.L.2003, c.261 (C.45:27-1 et seq.).

3  
4 **BE IT ENACTED** by the Senate and General Assembly of the State  
5 of New Jersey:

6  
7 1. a. In addition to the Maintenance and Preservation Fund  
8 report required pursuant to section 15 of P.L.2003, c.261 (C.45:27-  
9 15), every cemetery company:

10 (1) which <sup>1</sup>**[is required to file]** files<sup>1</sup> an Internal Revenue  
11 Service Form 990 shall <sup>1</sup>also<sup>1</sup> file <sup>1</sup>a copy of that form and a copy  
12 of its annual financial report filed with the Attorney General  
13 pursuant to subsection d. of section 7 of P.L.1994, c.16 (C.45:17A-  
14 24)<sup>1</sup> with the New Jersey Cemetery Board <sup>1</sup>**[a financial report,**  
15 prepared by a certified public accountant licensed pursuant to  
16 P.L.1997, c.259 (C.45:2B-42 et seq.), which includes a complete  
17 report of income and expenses and such other information as  
18 required by the board by regulation<sup>1</sup>];

19 (2) which <sup>1</sup>**[is not required to]** does not<sup>1</sup> file an Internal  
20 Revenue Service Form 990 <sup>1</sup>or which files an Internal Revenue  
21 Service Form 990 EZ<sup>1</sup> shall file with the New Jersey Cemetery  
22 Board a <sup>1</sup>copy of its annual<sup>1</sup> financial report <sup>1</sup>**[prepared by an**  
23 officer of the cemetery company, which includes a complete report  
24 of income and expenses and<sup>1</sup> filed with the Attorney General  
25 pursuant to subsection d. of section 7 of P.L.1994, c.16 (C.45:17A-  
26 24); or

27 (3) which is not required to file an annual financial report with  
28 the Attorney General pursuant to subsection d. of section 7 of  
29 P.L.1994, c.16 (C.45:17A-24), shall file<sup>1</sup> such other <sup>1</sup>financial<sup>1</sup>  
30 information as required by the board by regulation.

31 b. The <sup>1</sup>form, information or<sup>1</sup> report required by this section  
32 shall be filed <sup>1</sup>at least<sup>1</sup> annually and at the same time as the  
33 Maintenance and Preservation Fund report required pursuant to  
34 section 15 of P.L.2003, c.261 (C.45:27-15).

35 c. If the <sup>1</sup>form, information or<sup>1</sup> report filed pursuant to this  
36 section is inadequate to apprise the board of the information it  
37 requires to administer the provisions of this section effectively, it  
38 shall request a supplemental report and it may order an  
39 investigation of the operations of the cemetery company.

**EXPLANATION** – Matter enclosed in bold-faced brackets **[thus]** in the above bill is not enacted and is intended to be omitted in the law.

Matter underlined thus is new matter.

Matter enclosed in superscript numerals has been adopted as follows:

<sup>1</sup>Senate SCM committee amendments adopted January 14, 2013.

**S1441 [1R]**

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1       2. This act shall take effect immediately.

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Requires cemetery companies to file annual financial report.

# SENATE, No. 1441

## STATE OF NEW JERSEY 215th LEGISLATURE

INTRODUCED FEBRUARY 6, 2012

**Sponsored by:**

**Senator LORETTA WEINBERG**

**District 37 (Bergen)**

**Senator GERALD CARDINALE**

**District 39 (Bergen and Passaic)**

**SYNOPSIS**

Requires cemetery companies to file annual financial report.

**CURRENT VERSION OF TEXT**

As introduced.



(Sponsorship Updated As Of: 7/27/2012)

S1441 WEINBERG, CARDINALE

2

1 AN ACT concerning cemetery companies and supplementing  
2 P.L.2003, c.261 (C.45:27-1 et seq.).

3

4 **BE IT ENACTED** by the Senate and General Assembly of the State  
5 of New Jersey:

6

7 1. a. In addition to the Maintenance and Preservation Fund  
8 report required pursuant to section 15 of P.L.2003, c.261 (C.45:27-  
9 15), every cemetery company:

10 (1) which is required to file an Internal Revenue Service Form  
11 990 shall file with the New Jersey Cemetery Board a financial  
12 report, prepared by a certified public accountant licensed pursuant  
13 to P.L.1997, c.259 (C.45:2B-42 et seq.), which includes a complete  
14 report of income and expenses and such other information as  
15 required by the board by regulation;

16 (2) which is not required to file an Internal Revenue Service  
17 Form 990 shall file with the New Jersey Cemetery Board a financial  
18 report prepared by an officer of the cemetery company, which  
19 includes a complete report of income and expenses and such other  
20 information as required by the board by regulation.

21 b. The report required by this section shall be filed annually  
22 and at the same time as the Maintenance and Preservation Fund  
23 report required pursuant to section 15 of P.L.2003, c.261 (C.45:27-  
24 15).

25 c. If the report filed pursuant to this section is inadequate to  
26 apprise the board of the information it requires to administer the  
27 provisions of this section effectively, it shall request a supplemental  
28 report and it may order an investigation of the operations of the  
29 cemetery company.

30

31 2. This act shall take effect immediately.

32

33 STATEMENT

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35 This bill requires cemetery companies regulated by the New  
36 Jersey Cemetery Board which file an Internal Revenue Service  
37 Form 990 to file with the New Jersey Cemetery Board an annual  
38 financial report, prepared by a certified public accountant, which  
39 includes a complete report of income and expenses and such other  
40 information as required by the board by regulation. The bill also  
41 requires cemetery companies regulated by the board which do not  
42 file an Internal Revenue Service Form 990 to file an annual  
43 financial report, prepared by an officer of the cemetery company,  
44 which includes a complete report of income and expenses and such  
45 other information as required by the board by regulation.

46 The report required by the bill will be filed annually and at the  
47 same time as the Maintenance and Preservation Fund report  
48 currently required pursuant to section 15 of P.L.2003, c.261  
49 (C.45:27-15).

# SENATE COMMERCE COMMITTEE

## STATEMENT TO

### SENATE, No. 1441

with committee amendments

# STATE OF NEW JERSEY

DATED: JANUARY 14, 2013

The Senate Commerce Committee reports favorably and with committee amendments Senate Bill No. 1441.

This bill, as amended, requires a cemetery company regulated by the New Jersey Cemetery Board which files an Internal Revenue Service Form 990 to file with the New Jersey Cemetery Board that form along with a copy of its annual financial report filed with the Attorney General pursuant to subsection d. of section 7 of P.L.1994, c.16 (C.45:17A-24). The bill also requires a cemetery company regulated by the board which does not file an Internal Revenue Service Form 990 or file an Internal Revenue Service Form 990 EZ to provide to the board a copy of its annual financial report filed with the Attorney General pursuant to subsection d. of section 7 of P.L.1994, c.16 (C.45:17A-24). A cemetery company that is not required to file an annual financial report with the Attorney General pursuant to subsection d. of section 7 of P.L.1994, c.16 (C.45:17A-24) is required to file such other financial information as required by the board by regulation.

The information required by the bill will be filed at least annually and at the same time as the Maintenance and Preservation Fund report currently required pursuant to section 15 of P.L.2003, c.261 (C.45:27-15).

#### COMMITTEE AMENDMENTS:

The committee amendments provide that if:

- a cemetery company files an Internal Revenue Service Form 990 with the Internal Revenue Service, in addition to the cemetery company filing that form with the cemetery board as currently required by the bill, the cemetery company would also be required to file a copy of its annual financial report filed with the Attorney General pursuant to subsection d. of section 7 of P.L.1994, c.16 (C.45:17A-24);

- a cemetery company does not file an Internal Revenue Service Form 990 or files an Internal Revenue Service Form 990 EZ, instead of filing a financial report prepared by a certified public accountant, the cemetery company shall file with the board a copy of its annual

financial report filed with the Attorney General pursuant to subsection d. of section 7 of P.L.1994, c.16 (C.45:17A-24);

- a cemetery company is not required to file an annual financial report with the Attorney General pursuant to subsection d. of section 7 of P.L.1994, c.16 (C.45:17A-24), the cemetery company shall file such other financial information as required by the board by regulation.

# ASSEMBLY REGULATED PROFESSIONS COMMITTEE

## STATEMENT TO

[First Reprint]

**SENATE, No. 1441**

# **STATE OF NEW JERSEY**

DATED: NOVEMBER 18, 2013

The Assembly Regulated Professions Committee reports favorably Senate Bill No. 1441 (1R).

This bill requires a cemetery company regulated by the New Jersey Cemetery Board which files an Internal Revenue Service Form 990 to file with the New Jersey Cemetery Board that form along with a copy of its annual financial report filed with the Attorney General pursuant to subsection d. of section 7 of P.L.1994, c.16 (C.45:17A-24). The bill also requires a cemetery company regulated by the board which does not file an Internal Revenue Service Form 990 or which files an Internal Revenue Service Form 990 EZ to provide to the board a copy of its annual financial report filed with the Attorney General pursuant to subsection d. of section 7 of P.L.1994, c.16 (C.45:17A-24). A cemetery company that is not required to file an annual financial report with the Attorney General pursuant to subsection d. of section 7 of P.L.1994, c.16 (C.45:17A-24) is required to file such other financial information as required by the board by regulation.

The information required by the bill will be filed at least annually and at the same time as the Maintenance and Preservation Fund report currently required pursuant to section 15 of P.L.2003, c.261 (C.45:27-15).

As reported by the committee, this bill is identical to Assembly Bill No. 2362 (1R), which was also reported favorably by the Assembly Regulated Professions Committee on November 18, 2013.

# ASSEMBLY, No. 2362

## STATE OF NEW JERSEY 215th LEGISLATURE

INTRODUCED FEBRUARY 6, 2012

**Sponsored by:**

**Assemblyman GORDON M. JOHNSON**

**District 37 (Bergen)**

**SYNOPSIS**

Requires cemetery companies to file annual financial report.

**CURRENT VERSION OF TEXT**

As introduced.



1 AN ACT concerning cemetery companies and supplementing  
2 P.L.2003, c.261 (C.45:27-1 et seq.).

3

4 **BE IT ENACTED** by the Senate and General Assembly of the State  
5 of New Jersey:

6

7 1. a. In addition to the Maintenance and Preservation Fund  
8 report required pursuant to section 15 of P.L.2003, c.261 (C.45:27-  
9 15), every cemetery company:

10 (1) which is required to file an Internal Revenue Service Form  
11 990 shall file with the New Jersey Cemetery Board a financial  
12 report, prepared by a certified public accountant licensed pursuant  
13 to P.L.1997, c.259 (C.45:2B-42 et seq.), which includes a complete  
14 report of income and expenses and such other information as  
15 required by the board by regulation;

16 (2) which is not required to file an Internal Revenue Service  
17 Form 990 shall file with the New Jersey Cemetery Board a financial  
18 report prepared by an officer of the cemetery company, which  
19 includes a complete report of income and expenses and such other  
20 information as required by the board by regulation.

21 b. The report required by this section shall be filed annually  
22 and at the same time as the Maintenance and Preservation Fund  
23 report required pursuant to section 15 of P.L.2003, c.261 (C.45:27-  
24 15).

25 c. If the report filed pursuant to this section is inadequate to  
26 apprise the board of the information it requires to administer the  
27 provisions of this section effectively, it shall request a supplemental  
28 report and it may order an investigation of the operations of the  
29 cemetery company.

30

31 2. This act shall take effect immediately.

32

33

34

STATEMENT

35

36 This bill requires cemetery companies regulated by the New  
37 Jersey Cemetery Board which file an Internal Revenue Service  
38 Form 990 to file with the New Jersey Cemetery Board an annual  
39 financial report, prepared by a certified public accountant, which  
40 includes a complete report of income and expenses and such other  
41 information as required by the board by regulation. The bill also  
42 requires cemetery companies regulated by the board which do not  
43 file an Internal Revenue Service Form 990 to file an annual  
44 financial report, prepared by an officer of the cemetery company,  
45 which includes a complete report of income and expenses and such  
46 other information as required by the board by regulation.

47 The report required by the bill will be filed annually and at the  
48 same time as the Maintenance and Preservation Fund report

**A2362 JOHNSON**

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1 currently required pursuant to section 15 of P.L.2003, c.261  
2 (C.45:27-15).

# ASSEMBLY REGULATED PROFESSIONS COMMITTEE

## STATEMENT TO

### **ASSEMBLY, No. 2362**

with committee amendments

# **STATE OF NEW JERSEY**

DATED: NOVEMBER 18, 2013

The Assembly Regulated Professions Committee reports favorably and with committee amendments Assembly Bill No. 2362

As amended, this bill requires a cemetery company regulated by the New Jersey Cemetery Board which files an Internal Revenue Service Form 990 to file with the New Jersey Cemetery Board that form along with a copy of its annual financial report filed with the Attorney General pursuant to subsection d. of section 7 of P.L.1994, c.16 (C.45:17A-24). The bill also requires a cemetery company regulated by the board which does not file an Internal Revenue Service Form 990 or which files an Internal Revenue Service Form 990 EZ to provide to the board a copy of its annual financial report filed with the Attorney General pursuant to subsection d. of section 7 of P.L.1994, c.16 (C.45:17A-24). A cemetery company that is not required to file an annual financial report with the Attorney General pursuant to subsection d. of section 7 of P.L.1994, c.16 (C.45:17A-24) is required to file such other financial information as required by the board by regulation.

The report required by the bill will be filed at least annually and at the same time as the Maintenance and Preservation Fund report currently required pursuant to section 15 of P.L.2003, c.261 (C.45:27-15).

#### COMMITTEE AMENDMENTS:

Instead of requiring a cemetery company that files an Internal Revenue Service Form 990 to also file with the New Jersey Cemetery Board an annual financial report prepared by a certified public accountant, as provided in the original bill, this bill, as amended by the committee, requires a cemetery company to file with the board a copy of the Internal Revenue Service Form 990, along with a copy of its annual financial report filed with the Attorney General, pursuant to subsection d. of section 7 of P.L.1994, c.16 (C.45:17A-24). Also, the bill, as amended, provides that, instead of requiring a cemetery company regulated by the board that does not file an Internal Revenue Service Form 990 to file an annual financial report prepared by an officer of the cemetery company, that cemetery company, or any

cemetery company that files an Internal Revenue Service Form 990 EZ, shall provide to the board a copy of its annual financial report filed with the Attorney General pursuant to subsection d. of section 7 of P.L.1994, c.16 (C.45:17A-24).

In addition, the amendments to the bill specify that a cemetery company that is not required to file an annual financial report with the Attorney General pursuant to subsection d. of section 7 of P.L.1994, c.16 (C.45:17A-24) is required to file such other financial information as required by the board by regulation.

Furthermore, these amendments specify that the information required by the bill, which is to be filed at the same time as the Maintenance and Preservation Fund report currently required pursuant to section 15 of P.L.2003, c.261 (C.45:27-15), shall be filed at least annually.

As amended by the committee, this bill is identical to Senate Bill No. 1441 (1R), which was also reported favorably by the Assembly Regulated Professions Committee on November 18, 2013.