



**VETO MESSAGE:** Yes

**GOVERNOR'S PRESS RELEASE ON SIGNING:** No

**FOLLOWING WERE PRINTED:**

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**REPORTS:** No

**HEARINGS:** No

**NEWSPAPER ARTICLES:** Yes

"Bill exempting nonprofits from cemetery surcharge now law," Associated Press, 5-22-15

"Nonprofits exempt from surcharge for cemeteries," The Press of Atlantic City, 5-23-15

LAW/RWH

P.L.2015, CHAPTER 61, *approved May 21, 2015*  
Assembly, No. 2619 (*First Reprint*)

1 AN ACT concerning certain fees charged by cemetery companies  
2 and amending P.L.2003, c.261.

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

6  
7 1. Section 13 of P.L.2003, c.261 (C.45:27-13) is amended to  
8 read as follows:

9 13. a. As a condition for the issuance of its certificate of  
10 authority to operate a cemetery, a cemetery company established  
11 after December 1, 1971 shall make an initial deposit of \$75,000 to  
12 its Maintenance and Preservation Fund. A for-profit corporation,  
13 partnership, association or other private entity managing or  
14 operating a cemetery company pursuant to a certificate of authority  
15 granted under section 1 of P.L.2006, c.26 (C.45:27-7.1) shall not be  
16 required to make that initial deposit of \$75,000 to its Maintenance  
17 and Preservation Fund; however the cemetery company and the for-  
18 profit corporation, partnership, association or other private entity  
19 shall be jointly and severally liable for the maintenance and use of  
20 that Maintenance and Preservation Fund.

21 b. A cemetery company established before December 1, 1971  
22 shall transfer into the Maintenance and Preservation Fund any funds  
23 established for the maintenance and preservation of the cemetery  
24 and any additional amount set by the board.

25 c. A cemetery company shall collect and pay into the  
26 Maintenance and Preservation Fund the following fees and charges:

27 (1) on the initial sale by a cemetery company of each grave,  
28 15% of the gross sales price;

29 (2) 10% of the initial sales price of a crypt or niche in a public  
30 mausoleum or columbarium;

31 (3) on bulk sales of graves, 15% of the current retail gross sales  
32 price of comparable graves;

33 (4) on bulk sales of crypts or niches, 10% of the current retail  
34 gross sales price of comparable crypts or niches;

35 (5) on transfer of a grave, 15% of the current gross sales price of  
36 equivalent graves, less any amounts previously paid to the  
37 Maintenance and Preservation Fund on sales of that grave;

38 (6) on transfer of a crypt or niche, 15% of the current gross sales  
39 price of equivalent crypts or niches, less any amounts previously  
40 paid to the Maintenance and Preservation Fund on sales of that  
41 crypt or niche;

**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>Assembly amendments adopted in accordance with Governor's  
recommendations November 13, 2014.

1 (7) for each interment or for the placement of cremated human  
2 remains, 3% of the charge for the interment or placement or \$20,  
3 whichever is more;

4 (8) for a foundation, base or installation, 10% of the charge for  
5 the foundation, base or installation, or \$20, whichever is more.

6 For the purposes of paragraphs (5) and (6) of this subsection,  
7 "transfer" shall not include: (a) sales to the cemetery company or to  
8 the next of kin; or (b) conveyance of a right of burial in a grave,  
9 crypt or niche for which there is no transfer of title provided the  
10 grave, crypt or niche was sold after December 1, 1971<sup>1</sup>, the  
11 conveyance of the right of burial is from a corporation or  
12 association organized not for profit and operated exclusively for  
13 religious or charitable purposes to a member or authorized designee  
14 of a member of the corporation or association, and a fee or charge  
15 had previously been paid on that grave, crypt or niche pursuant to  
16 subsection c<sup>1</sup>.

17 d. Monies required to be deposited into the Maintenance and  
18 Preservation Fund shall be paid to the fund on a monthly basis.  
19 Such deposits shall be made by the last day of the month following  
20 the month in which the monies were received. In the event of an  
21 installment sale of a grave, crypt or niche, the cemetery company  
22 may make the required deposit at the time the deed is issued or  
23 when the payments are received.

24 e. A cemetery company may make additional payments or  
25 accept contributions into the Maintenance and Preservation Fund.  
26 (P.L.2011, c.230, s.2)

27

28 2. This act shall take effect immediately.

29

30

31

32

33 Excludes certain conveyances of graves, crypts and niches from  
34 15% fee charged by cemetery company.

# ASSEMBLY, No. 2619

## STATE OF NEW JERSEY 216th LEGISLATURE

INTRODUCED FEBRUARY 20, 2014

**Sponsored by:**

**Assemblyman GORDON M. JOHNSON**

**District 37 (Bergen)**

**Assemblyman TIMOTHY J. EUSTACE**

**District 38 (Bergen and Passaic)**

**Co-Sponsored by:**

**Assemblyman Diegnan, Senators Weinberg and Gordon**

**SYNOPSIS**

Excludes certain conveyances of graves, crypts and niches from 15% fee charged by cemetery company.

**CURRENT VERSION OF TEXT**

As introduced.



**(Sponsorship Updated As Of: 9/23/2014)**

1 AN ACT concerning certain fees charged by cemetery companies  
2 and amending P.L.2003, c.261.

3

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

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7 1. Section 13 of P.L.2003, c.261 (C.45:27-13) is amended to  
8 read as follows:

9 13. a. As a condition for the issuance of its certificate of  
10 authority to operate a cemetery, a cemetery company established  
11 after December 1, 1971 shall make an initial deposit of \$75,000 to  
12 its Maintenance and Preservation Fund. A for-profit corporation,  
13 partnership, association or other private entity managing or  
14 operating a cemetery company pursuant to a certificate of authority  
15 granted under section 1 of P.L.2006, c.26 (C.45:27-7.1) shall not be  
16 required to make that initial deposit of \$75,000 to its Maintenance  
17 and Preservation Fund; however the cemetery company and the for-  
18 profit corporation, partnership, association or other private entity  
19 shall be jointly and severally liable for the maintenance and use of  
20 that Maintenance and Preservation Fund.

21 b. A cemetery company established before December 1, 1971  
22 shall transfer into the Maintenance and Preservation Fund any funds  
23 established for the maintenance and preservation of the cemetery  
24 and any additional amount set by the board.

25 c. A cemetery company shall collect and pay into the  
26 Maintenance and Preservation Fund the following fees and charges:

27 (1) on the initial sale by a cemetery company of each grave,  
28 15% of the gross sales price;

29 (2) 10% of the initial sales price of a crypt or niche in a public  
30 mausoleum or columbarium;

31 (3) on bulk sales of graves, 15% of the current retail gross sales  
32 price of comparable graves;

33 (4) on bulk sales of crypts or niches, 10% of the current retail  
34 gross sales price of comparable crypts or niches;

35 (5) on transfer of a grave, 15% of the current gross sales price of  
36 equivalent graves, less any amounts previously paid to the  
37 Maintenance and Preservation Fund on sales of that grave;

38 (6) on transfer of a crypt or niche, 15% of the current gross sales  
39 price of equivalent crypts or niches, less any amounts previously  
40 paid to the Maintenance and Preservation Fund on sales of that  
41 crypt or niche;

42 (7) for each interment or for the placement of cremated human  
43 remains, 3% of the charge for the interment or placement or \$20,  
44 whichever is more;

**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.**

1 (8) for a foundation, base or installation, 10% of the charge for  
2 the foundation, base or installation, or \$20, whichever is more.

3 For the purposes of paragraphs (5) and (6) of this subsection,  
4 "transfer" shall not include: (a) sales to the cemetery company or to  
5 the next of kin; or (b) conveyance of a right of burial in a grave,  
6 crypt or niche for which there is no transfer of title provided the  
7 grave, crypt or niche was sold after December 1, 1971.

8 d. Monies required to be deposited into the Maintenance and  
9 Preservation Fund shall be paid to the fund on a monthly basis.  
10 Such deposits shall be made by the last day of the month following  
11 the month in which the monies were received. In the event of an  
12 installment sale of a grave, crypt or niche, the cemetery company  
13 may make the required deposit at the time the deed is issued or  
14 when the payments are received.

15 e. A cemetery company may make additional payments or  
16 accept contributions into the Maintenance and Preservation Fund.  
17 (P.L.2011, c.230, s.2)

18

19 2. This act shall take effect immediately.

20

21

22

#### STATEMENT

23

24 This bill excludes conveyances of a right of burial in a grave,  
25 crypt or niche, which was sold after December 1, 1971 and for  
26 which there is no transfer of title, from the 15% fee which cemetery  
27 companies currently charge for the transfer of a grave, crypt or  
28 niche. Under the "New Jersey Cemetery Act, 2003," these fees are  
29 among those which a cemetery is required to charge and deposit in  
30 its Maintenance and Preservation Funds, to be used for the purposes  
31 designated by the act.

32 The bill distinguishes between conveyances of the right to burial  
33 in and the conveyance of title to a grave, crypt or niche. The effect  
34 of the bill is that the 15% transfer fee charged by cemetery  
35 companies would only apply to conveyances in which title to the  
36 grave, crypt or niche is transferred.

ASSEMBLY REGULATED PROFESSIONS COMMITTEE

STATEMENT TO

**ASSEMBLY, No. 2619**

**STATE OF NEW JERSEY**

DATED: MAY 8, 2014

The Assembly Regulated Professions Committee reports favorably Assembly Bill No. 2619.

This bill excludes conveyances of a right of burial in a grave, crypt or niche, which was sold after December 1, 1971 and for which there is no transfer of title, from the 15% fee which cemetery companies currently charge for the transfer of a grave, crypt or niche. Under the "New Jersey Cemetery Act, 2003," these fees are among those which a cemetery is required to charge and deposit in its Maintenance and Preservation Funds, to be used for the purposes designated by the act.

The bill distinguishes between conveyances of the right to burial in and the conveyance of title to a grave, crypt or niche. The effect of the bill is that the 15% transfer fee charged by cemetery companies would only apply to conveyances in which title to the grave, crypt or niche is transferred.



# SENATE, No. 1146

## STATE OF NEW JERSEY 216th LEGISLATURE

INTRODUCED JANUARY 30, 2014

**Sponsored by:**

**Senator LORETTA WEINBERG**

**District 37 (Bergen)**

**Co-Sponsored by:**

**Senator Gordon**

**SYNOPSIS**

Excludes certain conveyances of graves, crypts and niches from 15% fee charged by cemetery company.

**CURRENT VERSION OF TEXT**

As introduced.



**(Sponsorship Updated As Of: 9/23/2014)**

S1146 WEINBERG

2

1 AN ACT concerning certain fees charged by cemetery companies  
2 and amending P.L.2003, c.261.

3

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

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7 1. Section 13 of P.L.2003, c.261 (C.45:27-13) is amended to  
8 read as follows:

9 13. a. As a condition for the issuance of its certificate of  
10 authority to operate a cemetery, a cemetery company established  
11 after December 1, 1971 shall make an initial deposit of \$75,000 to  
12 its Maintenance and Preservation Fund. A for-profit corporation,  
13 partnership, association or other private entity managing or  
14 operating a cemetery company pursuant to a certificate of authority  
15 granted under section 1 of P.L.2006, c.26 (C.45:27-7.1) shall not be  
16 required to make that initial deposit of \$75,000 to its Maintenance  
17 and Preservation Fund; however the cemetery company and the for-  
18 profit corporation, partnership, association or other private entity  
19 shall be jointly and severally liable for the maintenance and use of  
20 that Maintenance and Preservation Fund.

21 b. A cemetery company established before December 1, 1971  
22 shall transfer into the Maintenance and Preservation Fund any funds  
23 established for the maintenance and preservation of the cemetery  
24 and any additional amount set by the board.

25 c. A cemetery company shall collect and pay into the  
26 Maintenance and Preservation Fund the following fees and charges:

27 (1) on the initial sale by a cemetery company of each grave,  
28 15% of the gross sales price;

29 (2) 10% of the initial sales price of a crypt or niche in a public  
30 mausoleum or columbarium;

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32 price of comparable graves;

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34 gross sales price of comparable crypts or niches;

35 (5) on transfer of a grave, 15% of the current gross sales price of  
36 equivalent graves, less any amounts previously paid to the  
37 Maintenance and Preservation Fund on sales of that grave;

38 (6) on transfer of a crypt or niche, 15% of the current gross sales  
39 price of equivalent crypts or niches, less any amounts previously  
40 paid to the Maintenance and Preservation Fund on sales of that  
41 crypt or niche;

42 (7) for each interment or for the placement of cremated human  
43 remains, 3% of the charge for the interment or placement or \$20,  
44 whichever is more;

**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.**

S1146 WEINBERG

3

1 (8) for a foundation, base or installation, 10% of the charge for  
2 the foundation, base or installation, or \$20, whichever is more.

3 For the purposes of paragraphs (5) and (6) of this subsection,  
4 "transfer" shall not include: (a) sales to the cemetery company or to  
5 the next of kin; or (b) conveyance of a right of burial in a grave,  
6 crypt or niche for which there is no transfer of title provided the  
7 grave, crypt or niche was sold after December 1, 1971.

8 d. Monies required to be deposited into the Maintenance and  
9 Preservation Fund shall be paid to the fund on a monthly basis.  
10 Such deposits shall be made by the last day of the month following  
11 the month in which the monies were received. In the event of an  
12 installment sale of a grave, crypt or niche, the cemetery company  
13 may make the required deposit at the time the deed is issued or  
14 when the payments are received.

15 e. A cemetery company may make additional payments or  
16 accept contributions into the Maintenance and Preservation Fund.

17 (P.L.2011, c.230, s.2)

18

19 2. This act shall take effect immediately.

20

21

22

STATEMENT

23

24 This bill excludes conveyances of a right of burial in a grave,  
25 crypt or niche, which was sold after December 1, 1971 and for  
26 which there is no transfer of title, from the 15% fee which cemetery  
27 companies currently charge for the transfer of a grave, crypt or  
28 niche. Under the "New Jersey Cemetery Act, 2003," these fees are  
29 among those which a cemetery is required to charge and deposit in  
30 its Maintenance and Preservation Funds, to be used for the purposes  
31 designated by the act.

32 The bill distinguishes between conveyances of the right to burial  
33 in and the conveyance of title to a grave, crypt or niche. The effect  
34 of the bill is that the 15% transfer fee charged by cemetery  
35 companies would only apply to conveyances in which title to the  
36 grave, crypt or niche is transferred.

SENATE COMMERCE COMMITTEE

STATEMENT TO

**SENATE, No. 1146**

**STATE OF NEW JERSEY**

DATED: JUNE 5, 2014

The Senate Commerce Committee reports without recommendation Senate Bill No. 1146.

This bill excludes conveyances of a right of burial in a grave, crypt or niche, which was sold after December 1, 1971 and for which there is no transfer of title, from the 15% fee which cemetery companies currently charge for the transfer of a grave, crypt or niche. Under the "New Jersey Cemetery Act, 2003," these fees are among those which a cemetery is required to charge and deposit in its Maintenance and Preservation Funds, to be used for the purposes designated by the act.

The bill distinguishes between conveyances of the right to burial in and the conveyance of title to a grave, crypt or niche. The effect of the bill is that the 15% transfer fee charged by cemetery companies would only apply to conveyances in which title to the grave, crypt or niche is transferred.

**ASSEMBLY BILL NO. 2619**

To the General Assembly:

Pursuant to Article V, Section I, Paragraph 14 of the New Jersey Constitution, I am returning Assembly Bill No. 2619 with my recommendations for reconsideration.

This bill provides an exemption from the 15% fee that cemetery companies currently charge for certain conveyances for deposit into their Maintenance and Preservation Funds, pursuant to N.J.S.A. 45:27-13. The exemption would exclude conveyances of a right of burial in a grave, crypt, or niche for which there is no transfer of title, provided that the grave, crypt, or niche was sold after December 1, 1971.

According to the sponsors, this bill is intended to reduce the financial burden on organizations that purchase multiple graves, crypts, or niches for subsequent conveyance to their members. While I support the sponsors' intentions, I am concerned that the bill in its current form is overbroad and may have an adverse impact on the proper maintenance and preservation of cemeteries in New Jersey. Thus, I recommend specifying that the bill's exemption shall be for the conveyance of the right of burial from a corporation or association organized not for profit and operated exclusively for religious or charitable purposes to a member or authorized designee of a member of the corporation or association for those graves, crypts, or niches for which a fee has already been paid. These changes will ensure that the bill is carefully calibrated to provide financial relief to religious or charitable organizations while at the same time providing for the proper maintenance and preservation of New Jersey's cemeteries.

Accordingly, I herewith return Assembly Bill No. 2619 and recommend that it be amended as follows:

Page 3, Section 1, Line 7:

After "1971" insert ", the conveyance of the right of burial is from a corporation or association organized not for profit and operated exclusively for religious or charitable purposes to a member or authorized designee of a member of the corporation or association, and a fee or charge had previously been paid on that grave, crypt or niche pursuant to subsection c"

Respectfully,

/s/ Chris Christie

Governor

[seal]

Attest:

/s/ Christopher S. Porrino

Chief Counsel to the Governor