

## CHAPTER 61

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

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

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

C.45:27-13 Capital required for issuance of certificate of authority; fees and charges.

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

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

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

- (1) on the initial sale by a cemetery company of each grave, 15% of the gross sales price;
- (2) 10% of the initial sales price of a crypt or niche in a public mausoleum or columbarium;
- (3) on bulk sales of graves, 15% of the current retail gross sales price of comparable graves;
- (4) on bulk sales of crypts or niches, 10% of the current retail gross sales price of comparable crypts or niches;
- (5) on transfer of a grave, 15% of the current gross sales price of equivalent graves, less any amounts previously paid to the Maintenance and Preservation Fund on sales of that grave;
- (6) on transfer of a crypt or niche, 15% of the current gross sales price of equivalent crypts or niches, less any amounts previously paid to the Maintenance and Preservation Fund on sales of that crypt or niche;
- (7) for each interment or for the placement of cremated human remains, 3% of the charge for the interment or placement or \$20, whichever is more;
- (8) for a foundation, base or installation, 10% of the charge for the foundation, base or installation, or \$20, whichever is more.

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

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

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

2. This act shall take effect immediately.

Approved May 21, 2015.