

2023 Regular Session

HOUSE BILL NO. 593

BY REPRESENTATIVE RISER

Prefiled pursuant to Article III, Section 2(A)(4)(b)(i) of the Constitution of Louisiana.

CEMETERIES: Provides relative to cemeteries

1 AN ACT

2 To amend and reenact R.S. 8:61(A), 64, 66.1, 66.2(A), 67, 69.2(C)(8), 71, 72(A), 75(A), (B),

3 and (C), 454.1(A), 455, 458, 461(A), 463, 464(A)(introductory paragraph) and (3),

4 465(A) and (D), 467, 506(A) and (C)(1)(a), to enact R.S. 8:79, 454.2, 456(D),

5 505(C), and 512, and to repeal R.S. 37:21(B)(4), relative to cemeteries; to provide

6 for officers of the Louisiana Cemetery Board; to provide for investigations by the

7 board; to provide for cease and desist orders given by the board; to provide for rules

8 and regulations the board may establish; to provide for certain board procedures for

9 certificates of authority; to provide for certain board actions for violations; to provide

10 for annual reports by cemeteries; to provide for the examination of cemetery care

11 trust funds; to provide for examination of records and reports by the board; to limit

12 certain disciplinary proceedings by the board; and to provide for related matters.

13 Be it enacted by the Legislature of Louisiana:

14 Section 1. R.S. 8:61(A), 64, 66.1, 66.2(A), 67, 69.2(C)(8), 71, 72(A), 75(A) and (B)

15 and (C), 454.1(A), 455, 458, 461(A), 463, 464(A)(introductory paragraph) and (3), 465(A)

16 and (D), 467, 506(A) and (C)(1)(a) are hereby amended and reenacted and R.S. 8:79, 454.2,

17 456(D), 505(C), and 512 are hereby enacted to read as follows:

18 §61. Cemetery board created; appointments; terms

19 A. The Louisiana Cemetery Board is hereby created and shall be placed

20 within the office of the governor. The board shall consist of seven members

1 appointed by the governor. There shall be at least one member from each public
 2 service commission district existing at the time of the appointments and two
 3 members at large, who shall all be residents of Louisiana. Any change in the total
 4 membership or district of the public service commission shall not affect the term of
 5 any duly appointed member, but subsequent appointments shall be made so as to
 6 conform with membership and districts of the commission existing at the time of the
 7 subsequent appointments. The domicile of the board shall be in the parish of
 8 Jefferson. A majority of the board members shall constitute a quorum for all
 9 meetings. Unless provided otherwise in this Title, if a quorum is present when a vote
 10 is taken, the affirmative vote of the majority of the members present is the act of the
 11 board.

12 * * *

13 §64. Officers; administrative director; employees

14 The board shall elect a chairperson, vice chairperson, and such other officers
 15 as it shall determine, from among its members. Each officer shall serve until his
 16 successor is elected and takes office. It may employ, fix the salaries, and, except as
 17 provided in this Section, prescribe the duties of an administrative director and such
 18 clerical, technical, and other employees as are necessary to carry out its duties. The
 19 administrative director and other employees of the board shall not be prescribed any
 20 duties or perform any actions which are prescribed to the board pursuant to this Title.

21 * * *

22 §66.1. Investigations

23 A. ~~The board may, for~~ For purposes of discovering a violation of this
 24 Chapter or implementing rules or orders issued pursuant to this Title, the board, by
 25 a majority vote of its members, may perform any of the following:

- 26 (1) ~~Make such public or private investigations within or outside of this state~~
 27 ~~as the board deems necessary to determine whether any person has violated this~~
 28 ~~Title, or implement rules or orders issued pursuant to this Title, or to aid in the~~
 29 ~~enforcement of this Title, or in the prescribing of rules and forms under this Title.~~

1 Take testimony concerning matters under its jurisdiction. The board, through its
2 presiding officer, may issue subpoenas to enforce the attendance of witnesses, and
3 administer oaths to witnesses.

4 (2) Appoint two or more of its members as the board deems necessary to
5 determine whether any person has violated this Title.

6 (3) Implement rules or orders that are issued pursuant to this Title.

7 (4) Call for an informal hearing to ascertain facts of an alleged violation of
8 any provision of this Title.

9 ~~(2)~~ (5) Require or permit any person to file a statement in writing, under
10 oath, by affidavit or by authentic act, as the board or attorney general determines, as
11 to all the facts and circumstances concerning the matter being investigated.

12 ~~(3)~~ (6) Investigate a person subject to the jurisdiction of the board and
13 examine ~~the~~ his books, accounts, papers, correspondence, memoranda, purchase
14 agreements, files, or other documents or records: relevant or material to aid in the
15 enforcement of this Title.

16 ~~(4)~~ (7) Subpoena witnesses, compel their attendance, take evidence, and
17 require the production of any books, accounts, papers, correspondence, memoranda,
18 purchase agreements, files, or other documents or records which the board deems
19 relevant or material to any investigation or proceeding ~~under~~ pursuant to this Title.

20 ~~(5)~~ (8) Apply to a district court of competent jurisdiction for an order
21 requiring a person's appearance before the board ~~or attorney general, or a designee~~
22 ~~of either or both~~, in cases where the person has refused to obey a subpoena issued by
23 the board ~~or attorney general~~. The person may also be required to produce
24 documentary evidence ~~germane~~ relevant or material to the subject of the
25 investigation.

26 B. The board, by majority vote of its members, shall determine whether to
27 dismiss a complaint or call for a formal hearing.

28 C. If a formal hearing is called by the board, parties to the alleged violation
29 and complaint shall be present either voluntarily or by subpoena. A proper legal

1 record of the hearing shall be required in a manner legally accepted in judicial
2 proceedings. After hearing and reviewing the evidence presented, the board by a
3 majority vote of its members, within a reasonable time, shall render a decision and
4 issue its decision and orders to all parties.

5 D. The board shall determine whether to institute legal proceedings
6 authorized by this Title, how to respond to any legal proceedings which the board is
7 a party, including all decision regarding appeal and settlement. The board shall keep
8 fully informed as to all pending investigations, formal hearing and legal proceedings.

9 E.(1) The administrative director of the board shall submit a written report
10 to the board including either of the following:

11 (a) Information that comes to the attention of the staff that may constitute
12 a violation of this Title.

13 (b) Information that may be grounds for a complaint resulting in suspension,
14 revocation, fine or penalty.

15 (2) Such report shall be updated monthly until the matter is acted upon by
16 the board as provided in Subsection B of this Section.

17 §66.2. Cease and desist orders

18 A. If it appears to the board ~~or to the attorney general~~ after conducting an
19 investigation in accordance with R.S. 8:66.1 that a person has engaged in an act or
20 practice constituting a violation of this Title, or the implementing of rules or orders
21 issued in accordance with this Title, the board or the attorney general may issue a
22 cease and desist order directed to the person that requires the person to cease and
23 desist from engaging in such an act or practice. A person may request a hearing
24 within thirty days of actual receipt of the cease and desist order, as evidenced by the
25 date on the return service. If a hearing is not timely requested, the cease and desist
26 order shall become final by operation of law. The order shall remain effective from
27 the date of issuance until the date the order becomes final by operation of law or is
28 overturned by ~~a hearing officer authorized to hear the matter~~ the board following a
29 request for hearing.

1 * * *

2 §67. Rules and regulations

3 The board may establish necessary rules and regulations for the
4 administration and enforcement of this Title and prescribe the form of statements and
5 reports provided for in this Title, but such rules and regulations shall not be in
6 conflict with or contrary to any of the provisions of this Title or of the
7 Administrative Procedure Act, R.S. 49:950 et seq. or applicable law.

8 §69.2. Receiverships; procedure; powers, duties, and qualifications; disposition of
9 cemetery

10 * * *

11 C.

12 * * *

13 (8) The receiver shall also have all of the powers granted to receivers under
14 R.S. ~~12:151~~ 12:1-1432 et seq.

15 * * *

16 §71. Proof of applicant's compliance with law, rules and regulations; financial
17 responsibility and reputation

18 The board, by a majority vote of its members, shall determine that the
19 applicant and its officers, directors, owners, and managerial personnel are financially
20 responsible, trustworthy, and have good personal and business reputations, in order
21 that only cemeteries of permanent benefit to the community in which they are
22 located will be established in this state. The board may require such proof as it
23 deems advisable concerning the compliance by such applicant with all the laws,
24 rules, regulations, ordinances, and orders applicable to it. If the board refuses to
25 grant an applicant a certificate of authority, it shall inform the applicant in writing
26 by registered or certified mail of the reasons therefor and the applicant shall be
27 entitled to a hearing, if requested by the applicant in writing within thirty days of
28 receipt of the denial. The hearing shall be conducted in accordance with the
29 provisions of the Administrative Procedure Act, R.S. 49:950 et seq.

1 §72. Certificates; regulatory charges; suspension; restoration; late charge;
2 requirement of certificate

3 A. The regulatory charges for a certificate of authority at all periods of the
4 year are the same as provided in this Chapter. All regulatory charges shall be
5 payable at the time of the filing of the application and prior to issuance of the
6 certificate. All certificates issued by the board shall be valid unless suspended or
7 revoked by a majority vote of the board. However, failure to pay the regulatory
8 charge fixed by the board prior to the first day of February for any year shall effect
9 the suspension of the certificate of authority, which may be restored upon payment
10 of the prescribed charge, and an additional late charge of fifty percent of the amount
11 of the prescribed regulatory charge or one hundred dollars, whichever is lesser.

12 * * *

13 §75. Refusal to grant, revocation, or suspension of certificate; injunction; fines;
14 additional orders

15 A. For violation of any provision of this Title or the rules or regulations
16 adopted and promulgated by the board in accordance with the Administrative
17 Procedure Act, the board, by a majority of its members, ~~may, in addition to imposing~~
18 impose fines, refuse to grant, revoke, or suspend a certificate of authority and may
19 institute legal proceedings to enjoin any person from operating or conducting a
20 cemetery business.

21 B. ~~If the board finds that one or more grounds exist for the discretionary~~
22 ~~suspension or revocation of a certificate of authority issued pursuant to the~~
23 ~~provisions of this Chapter, it may, in lieu of or in addition to the suspension or~~
24 ~~revocation, impose a fine upon the certificate holder in an amount not to exceed one~~
25 ~~thousand dollars for each non-willful violation and in an amount not to exceed ten~~
26 ~~thousand dollars for each willful violation, plus cost of the court reporter and the~~
27 ~~attorney fees of the board.~~ The board, by a majority vote of its members, may
28 summarily suspend a certificate of authority issued pursuant to the provisions of this
29 Chapter upon a finding by a majority of the board that emergency action is required

1 to protect the health, welfare, or safety of the public prior to a formal hearing on the
2 matter. In the event of a summary suspension, a formal hearing shall be set within
3 twenty-one days of the effective date of the suspension.

4 C. If the board at a formal hearing finds that any natural or juridical person
5 has violated the provisions of this Title or the rules or regulations adopted and
6 promulgated by the authority vested in this Chapter, it may impose a fine upon that
7 natural or juridical person in an amount not to exceed one thousand dollars for each
8 non-willful violation and in an amount not to exceed ten thousand dollars for each
9 willful violation, plus cost of the court reporter and the attorney fees of the board.

10 * * *

11 §79. Actions for violation of Title 8

12 No action or claim based on or arising out of a violation of this Title or any
13 rules or regulations of the board shall be brought unless a complaint is issued by the
14 board in accordance with R.S. 8:66.1 or legal proceedings are filed in a court of
15 competent jurisdiction and proper venue within the limitation provided in this Title.
16 The periods set forth in this Section are preemptive. The provisions of this Section
17 are remedial and apply to all causes of action without regard to the date when the
18 alleged act, omission, or neglect occurred.

19 * * *

20 §454.1. Administration of trust funds; maintenance; exemption from seizure

21 A. The principal of the trust fund shall remain permanently intact and only
22 the income therefrom shall be expended. The income shall be used solely for the
23 care of those portions of the cemetery in which interment spaces have been sold with
24 a provision for perpetual or endowed care, including the expenses necessary to carry
25 out the purposes and administration of the trust. It is the intent of this Section that
26 the net income of the fund shall be paid to the cemetery authority and used
27 exclusively ~~used solely~~ for the care of interment spaces sold with a provision for
28 perpetual or endowed care and for the care of other portions of the cemetery
29 immediately surrounding the spaces as may be necessary to preserve the beauty and

1 dignity of the spaces sold. The fund or its income shall never be used for the
 2 development, improvement, or embellishment of unsold portions of the cemetery so
 3 as to relieve the cemetery authority of the ordinary cost incurred in preparing such
 4 property for sale. All funds held in trust for perpetual care purposes shall be
 5 administered by the trustee in accordance with this Chapter and the Louisiana Trust
 6 Code.

7 * * *

8 §454.2. Merger of trust funds

9 A. Two or more trust funds that provide for perpetual or endowed care for
 10 one cemetery owned by the same cemetery authority may be merged into one trust
 11 fund by the cemetery authority executing a plan of merger by authentic act or by act
 12 under private signature executed in the presence of two witnesses duly
 13 acknowledged by the cemetery authority or by the affidavit of one of the attesting
 14 witnesses. The plan of merger shall be approved by the board of directors or other
 15 governing authority of the cemetery authority.

16 B. The plan of merger shall include:

- 17 (1) The name of each of the trust funds to be merged.
- 18 (2) The date of creation of each trust fund.
- 19 (3) The manner of transferring and combining the assets of the trust funds.
- 20 (4) The effective date of the merger.
- 21 (5) A true copy of the instruments creating each trust fund, including any
 22 amendments.
- 23 (6) Any amendments to the trust instrument of the survivor.
- 24 (7) The terms and conditions of the merger.

25 C. Articles of merger shall be signed by an officer or other duly authorized
 26 representative of the cemetery authority and be delivered to the board within thirty
 27 days of the effective date of the merger. The Articles shall set forth the following:

- 28 (1) The names of the trust funds to the merger.

1 (2) The trust instrument of the surviving trust fund and any amendments to
2 the trust instrument.

3 (3) The effective date of the merger.

4 (4) The name of the surviving trust fund.

5 (5) A statement that the plan of merger was approved by the board of
6 directors or other governing authority of the cemetery authority.

7 D. All of the following applies when the merger becomes effective:

8 (1) The separate existence of every trust fund that is merged into the survivor
9 ceases.

10 (2) All property owned by, and every contract right possessed by, each trust
11 fund that merges into the survivor is vested in the survivor without any transfer,
12 assignment, reversion or impairment.

13 (3) All liabilities of each trust fund that is merged into the survivor are
14 vested in the survivor.

15 (4) The trust instrument of the survivor is amended to the extent provided in
16 the plan of merger.

17 (5) The trustee of each of the nonsurviving trust funds shall provide the
18 survivor with a final accounting of the trust fund and cause all property of the trust
19 fund to be delivered to the trustees of the survivor on the effective date of the
20 merger.

21 (6) The merger does not create a new trust fund and is the continuation of
22 the surviving trust fund.

23 (7) The provisions of R.S. 8:451, 453, 454, 457, 461, and 466 apply if the
24 cemetery authority was in existence on August 1, 1962.

25 * * *

26 §455. Annual report by cemeteries

27 All cemeteries subject to the provisions of this Chapter shall file with the
28 trustee, as defined in this Chapter, not later than ninety days after the close of the
29 business year, a report setting forth the volume and the gross selling price of sales

1 upon which a deposit with the trustee is required by this Chapter. For the purposes
2 of this Chapter, the business year is any consecutive twelve-month period determined
3 by the cemetery authority and designated in the report. The cemetery authority may
4 change its business year by filing an interim report for a period less than twelve
5 months.

6 §456. Annual report by trustee; final accounting by trustee required

7 * * *

8 D. The annual report by the trustee shall be for the same period as the report
9 received from the cemetery authority report pursuant to R.S. 8:455.

10 * * *

11 §458. Prohibited acts; injunctions

12 No person or cemetery authority shall offer for sale or sell any interment
13 space in any cemetery with a provision for perpetual or endowed care, or in any
14 manner represent, advertise, or hold out to the public that the cemetery, or any
15 portion thereof, is entitled to perpetual or endowed care, unless such person or
16 authority has complied with the provisions of this Chapter. The board by a majority
17 vote of its members may institute legal proceedings to enjoin any person or cemetery
18 authority from violating the provisions of this Section.

19 * * *

20 §461. Examination of endowment funds; expenses

21 A. The board shall examine the endowment care funds of each cemetery
22 authority governed by the provisions of this Title, including those organized before
23 and after August 1, 1962, at the following time or times:

24 (1) ~~Whenever it deems necessary but at least once~~ Once every three years.

25 (2) Whenever the board determines there is good cause to believe that a
26 violation of this Chapter has occurred.

27 ~~(2)~~ (3) Whenever the cemetery authority or trustee in charge of endowment
28 or perpetual care funds fails to file the reports required by this Chapter.

1 ~~(3)~~ (4) Whenever the board is requested by verified petition signed by
2 twenty-five individual interment space owners, alleging that the endowment or
3 perpetual care funds are not in compliance with this title, in which case the
4 examination shall be at the expense of the petitioners.

5 * * *

6 §463. Powers, duties, records, concerning examination of funds

7 In making such examination, the board shall:

8 (1) Have ~~free~~ reasonable access to the books and records relating to the
9 endowment or perpetual care funds, their collection and investment, and the number
10 of interment spaces under endowment or perpetual care. Such books and records
11 shall be made available for examination in the principal office of the cemetery
12 authority or trustee located within the state of Louisiana;

13 (2) Any request for access to books and records, which the trustee or
14 cemetery authority objects to as being unreasonable, irrelevant, arbitrary or
15 capricious, shall be produced only after the objections are ruled upon by the board
16 after notice and hearing.

17 ~~(2)~~ (3) Inspect and examine the endowment or perpetual care funds to
18 determine their condition and the existence of the investments; and

19 ~~(3)~~ (4) Ascertain if the cemetery authority has complied with all laws
20 applicable to endowment or perpetual care funds.

21 §464. Action required when authority fails to deposit minimum endowment or
22 perpetual funds

23 A. If an examination made by the board, ~~or any report filed with it,~~ shows
24 that there has not been collected and deposited in the endowment or perpetual care
25 fund the minimum amounts required by this Title, the board shall require such
26 cemetery authority to comply immediately with such requirement.

27 * * *

28 (3) Notwithstanding any other provisions of law, if the board fails to prove
29 that the cemetery authority or other responsible party is not in substantial compliance

1 with the requirements of this Section or the alleged violation is technical in nature
2 without causing harm, then the board shall not recover any costs, fees, or any
3 expenses incurred by it and shall be responsible for paying all reasonable costs, legal
4 and accounting fees, or expenses incurred by the cemetery authority or responsible
5 party who was accused of not being in compliance.

6 §465. Order requiring reinvestment in compliance with law; actions for preservation
7 and protection

8 A. All funds held in trust for perpetual care purposes shall be administered
9 by the trustee in compliance with this Chapter and the Louisiana Trust Code with
10 such skill and care as a ~~man~~ person of ordinary prudence, discretion, and intelligence
11 would exercise in the management of his own affairs, not in regard to speculation but
12 in regard to the permanent disposition of his funds, considering the probable income
13 as well as the probable safety of his capital, subject to the following restrictions:

14 * * *

15 D. Whenever the board ~~has reason to believe that~~ by a vote of the majority
16 of its members has determined that due to a violation of this Chapter endowment or
17 perpetual care funds are in danger of being lost or dissipated during the time required
18 for notice and hearing, it may immediately apply to the district court of the parish in
19 which the cemetery is located for any order which appears necessary for the
20 preservation and protection of endowment or perpetual care funds, including but not
21 limited to immediate substitution of trustees. Notwithstanding any other provisions
22 of law, if the board fails to prove that due to a violation of this Chapter endowment
23 or perpetual care funds were in danger of being lost or dissipated, it shall be
24 responsible for paying all reasonable costs, legal and accounting fees, or expenses
25 incurred by the cemetery authority or responsible party who was accused of not
26 being in compliance.

27 * * *

28 §467. Examination of reports

29 The board shall examine the reports filed with it as to their compliance with
30 the requirements of the law. Any formal hearing, court proceedings or other cause

1 of action against a cemetery authority or trustee based on any report filed by it shall
2 be commenced within one year of discovery of the violation or three years from the
3 date the report is filed with the board, whichever occurs first. This period shall be
4 preemptive.

5 * * *

6 §505. Annual reports by trustee; final accounting by trustee required

7 * * *

8 C. For purposes of this Chapter, the business year is any consecutive twelve-
9 month period determined by the cemetery authority as designated in the report. The
10 cemetery authority may change its business year by filing the report for a period less
11 than twelve months.

12 * * *

13 §506. Examination by board; expenses

14 A. The board may examine the relevant business books and records
15 identified in Subsection (C) of this section of any cemetery authority or other entity
16 that is engaged in making contracts for the sale of personal property or services as
17 contemplated in this Chapter at the following time or times:

18 (1) ~~Whenever it deems necessary but at least once~~ Once every three years.

19 (2) Whenever the board determines there is a good cause to believe that a
20 violation of this Chapter has occurred.

21 ~~(2) (3)~~ (3) Whenever the cemetery authority, other entity, or trustee in charge
22 of merchandise trust funds fails to file the reports required by this Chapter.

23 ~~(3) (4)~~ (4) Whenever the board is requested by verified petition signed by
24 twenty-five individuals purchasing personal property or services alleging that the
25 cemetery authority or other entity is not in compliance with this Chapter, in which
26 case the examination shall be at the expense of the petitioners.

27 * * *

28 C. In making such examination, the board shall:

1 (1)(a) Have ~~free~~ reasonable access to the books and records relating to the
2 merchandise trust funds, their collection and investment, and individual contracts for
3 the sale of personal property or services as described in this Chapter.

4 * * *

5 §512. Examination of reports

6 The board shall examine the reports filed with it as to their compliance with
7 the requirements of the law. Any formal hearing, court proceedings or other cause
8 of action against a cemetery authority or trustee based on any report filed by it shall
9 be commenced within one year of discovery of the violation or three years from the
10 date the report is filed with the board, whichever occurs first. This period shall be
11 preemptive.

12 Section 2. R.S. 37:21(B)(4) is hereby repealed in its entirety.

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

HB 593 Original 2023 Regular Session Riser

Abstract: Provides for the general oversight of the La. Cemetery Board and procedures for cemetery care trust funds.

Present law (R.S. 8:61(A)) creates the La. Cemetery Board ("board"). Present law further provides that the board is within the office of the governor and consists of 7 members appointed by the governor.

Proposed law retains present law and provides that a majority vote of the members present for a quorum constitutes as an act of the board.

Present law (R.S. 8:64) provides that officers from among the board's members are elected by the board. Present law also provides that the board may employ, fix the salary and prescribe the duties of an administrative director and other employees.

Proposed law retains present law and adds that the administrative director and other employees of the board shall not carry out duties that are solely prescribed to the board pursuant to present law.

Present law (R.S. 8:66.1) authorizes the board, in part, to make public or private investigations of certain violations within or outside the state.

Proposed law repeals present law in part with respect to authorizing the board to make public or private investigations within or outside of the state, but proposed law provides instead that the board may perform any of the following by majority vote:

- (1) Take testimony to investigate violations of the present law and proposed law.
- (2) Appoint 2 or more members to investigate violations.
- (3) Implement rules or orders.
- (4) Hold informal hearings for alleged violations.
- (5) Require or permit a person to file a statement on matters being investigated.
- (6) Investigate certain persons under the jurisdiction of the board.
- (7) Subpoena witnesses.
- (8) Require a person's appearance in court.

Proposed law provides that the board may act by a majority vote to do the following:

- (1) Dismiss a complaint or call for a formal hearing. (R.S. 8:66.2(B))
- (2) Determine an applicants compliance with rules and regulations. (R.S. 8:71)
- (3) Suspend or revoke certificates of authority. (R.S. 8:72)
- (4) Impose fines, refuse to grant a certificate of authority and institute legal proceedings. (R.S. 8:75)
- (5) Institute proceedings to enjoin certain persons. (R.S. 8:458)
- (6) Determine that a endowment or perpetual care fund is in danger. (R.S. 8:465)

Proposed law (R.S. 8:66(C) through (E)) provides certain procedures for formal hearings and legal proceedings.

Present law (R.S. 8:66.2(A)) provides that the board or attorney general may issue for cease and desist orders under certain circumstances. Present law further provides that the order remains in effect until the order is final or overturned by a hearing.

Proposed law retains present law and requires the board to conduct an investigation prior to issuing a cease or desist order, and the order may be overturned by the board following a request for hearing.

Present law (R.S. 8:67) provides that the board may establish necessary rules and regulation and those rules and regulations should not be in conflict with present law.

Proposed law expands present law to include other applicable law.

Proposed law (R.S. 8:79) provides for certain actions for violations of present law.

Present law (R.S. 8:454.1) provides that the income on a principal trust fund shall be used for the purposes of care to portions of the cemetery.

Proposed law retains present law and adds that cemetery care includes the expenses necessary to carry out the administration of the trust.

Proposed law (R.S. 8:454.2) provides that 2 or more trust funds that provide for 1 cemetery's care may merge into 1 trust fund under certain circumstances.

Present law (R.S. 8:455) requires all cemeteries to file with the trustee an annual report.

Proposed law (R.S. 8:455 and 505(C)) retains present law and adds that the business year is any consecutive 12-month period that is determined by the cemetery authority and designated in the report.

Proposed law (R.S. 8:456(D)) further provides that the 12-month period should be the same for the trustee's report and the cemetery authority's report.

Present law (R.S. 8:461(A)) provides that the board shall examine endowment care funds of each cemetery authority at certain times.

Proposed law adds the set time to examine endowment funds to once every 3 years or when the board identifies a possible violation.

Proposed law (R.S. 8:463) changes the board's access of the books and records of endowment or perpetual care funds from free to reasonable access. Proposed law also provides the grounds for which the board can request access to books and records after an objection.

Proposed law (R.S. 8:506) amends certain permissions by the board to carry out compliance examinations.

Proposed law (R.S. 8:467, 512) requires certain compliance examination reports from the board.

Present law (R.S. 37:21(B)(4)) permits the board to initiate a proceeding of any kind under certain circumstances.

Proposed law repeals present law.

Proposed law makes technical changes.

(Amends R.S. 8:61(A), 64, 66.1, 66.2(A), 67, 69.2(C)(8), 71, 72(A), 75(A), (B), and (C), 454.1(A), 455, 458, 461(A), 463, 464(A)(intro. para.) and (3), 465(A) and (D), 467, 506(A) and (C)(1)(a); Adds R.S. 8:79, 454.2, 456(D), 505(C), and 512; Repeals R.S. 37:21(B)(4))