

Regular Session, 2014

HOUSE BILL NO. 771

BY REPRESENTATIVE RITCHIE

CEMETERIES: Provides with respect to cemeteries

1 AN ACT

2 To amend and reenact R.S. 8:203, 456(B), and 505(B), relative to cemetery authorities; to  
3 provide for the requirement of such authorities; to provide for a final accounting of  
4 cemetery trusts; and to provide for related matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 8:203, 456(B), and 505(B) are hereby amended and reenacted to read  
7 as follows:

8 §203. Prior operations not affected

9 The requirement in ~~R.S. 8:202~~ R.S. 8:201 shall not apply to any cemetery  
10 authority that is in existence and operating on July 31, 1974, and any such cemetery  
11 authority may continue to operate despite the fact that it may be owned and operated  
12 at ~~said~~ the time by a corporation, partnership, firm, trust, association, or individual.

13 \* \* \*

14 §456. Annual account by trustee; final accounting by trustee required

15 \* \* \*

16 B. Within sixty days of the resignation of a trustee and transfer of the trust  
17 fund to the successor trustee, the resigning trustee shall file with the board, with a  
18 copy to the clerk of the district court for the parish in which the cemetery is located,  
19 a final accounting showing in detail all receipts and disbursements of cash and all  
20 receipts and deliveries of other trust property, and set forth a detailed list of all items  
21 of trust property in the trust from the last reporting period through the date of  
22 resignation and transfer of the trust fund to the successor trustee.

23 \* \* \*

1 §505. Annual reports by trustee, final accounting by trustee required

2 \* \* \*

3 B. Within sixty days of the resignation of a trustee and transfer of the trust  
4 fund to the successor trustee, the resigning trustee shall file with the board a financial  
5 report of the merchandise trust fund, setting forth the principal thereof, the  
6 investments and payments made therefrom, and the income earned and disbursed  
7 from the last reporting period through the date of resignation and transfer of the trust  
8 fund to the successor trustee.

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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)]

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Ritchie

HB No. 771

**Abstract:** Requires resigning trustees to file financial reports within certain time periods.

Present law requires any corporation, partnership, firm, trust, association, or individual engaging or transacting business of a cemetery to do so by means of a corporation authorized to operate a cemetery.

Present law provides that the present law requirement to incorporate does not apply to any cemetery authority in existence and operating on July 31, 1974.

Proposed law makes a technical change to the citation and otherwise retains present law.

Present law requires all cemeteries to file with the trustee an annual report. Further requires that not later than 60 days after receiving the report, the trustee shall file with the La. Cemetery Board (board) an annual account showing all receipts and disbursements of cash and all receipts and deliveries of other trust property for the year and set forth a detailed list of all items of trust property in the trust at the end of the year.

Proposed law retains present law.

Present law provides that, with regards to a cemetery care fund, within 60 days of the resignation of a trustee, the resigning trustee shall file with the board a final accounting showing all receipts and disbursements of cash and all receipts and deliveries of other trust property, and set forth a detailed list of all items of trust property in the trust from the last reporting period through the date of resignation and transfer of the trust fund to the successor trustee.

Proposed law retains present law but adds that the resigning trustee has 60 days from the date of resignation as well as the transfer of the trust to the successor trustee.

Present law provides that, with regards to a merchandise trust fund, within 60 days of a trustee's resignation, the trustee shall file with the board a financial report of the fund including income earned and disbursed from the last reporting period through the date of resignation and transfer of the trust fund to the successor trustee.

Proposed law retains present law and adds that the resigning trustee has 60 days from the date of resignation as well as the transfer of the trust to the successor trustee.

(Amends R.S. 8:203, 456(B), and 505(B))