2023 Regular Session

HOUSE BILL NO. 515

## BY REPRESENTATIVE CARRIER

Prefiled pursuant to Article III, Section 2(A)(4)(b)(i) of the Constitution of Louisiana. CEMETERIES: Provides relative to certain cemetery charges

1	AN ACT		
2	To amend and reenact R.S. 8:78(A), relative to exemption status for cemeteries; to increase		
3	the cap on cemetery plot fees and maintenance fees that allow cemeteries certain		
4	exemption status; to provide for which cemeteries can be considered under an		
5	exemption status; and to provide for related matters.		
6	Be it enacted by the Legislature of Louisiana:		
7	Section 1. R.S. 8:78(A) is hereby amended and reenacted to read as follows:		
8	§78. Exemptions; exempt certificates of authority; renewal; fees		
9	A. The provisions of R.S. 8:70, 71, 72, 73, and 76 shall not apply to family		
10	burial grounds, fraternal cemeteries, municipal cemeteries, community cemeteries,		
11	state cemeteries, federal cemeteries, or religious cemeteries that do not sell cemetery		
12	spaces, sell the right of use or interment in any cemetery space, or charge a		
13	maintenance fee per cemetery space for an amount in excess of three hundred dollars		
14	one thousand dollars. Maximum annual increases above one thousand dollars are		
15	limited to the prior year's annual rate of inflation.		
16	* * *		

## 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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Abstract: Increases the cap cemeteries can charge for plots and maintenance fees and keep their exemption status.

<u>Present law</u> allows exemption status for family burial grounds, fraternal cemeteries, municipal cemeteries, community cemeteries, state cemeteries, federal cemeteries, or religious cemeteries that charge no more than \$300 a year for maintenance fees, for a plot in a cemetery, and for the right of use or interment in any cemetery space.

<u>Proposed law</u> changes the cap for maintenance fees for a plot in a cemetery, and for the right of use or interment in any cemetery space from \$300 per cemetery space to \$1000 per cemetery space for any cemeteries that fall under certain exemption status.

<u>Proposed law</u> provides for an annual increase, based on inflation, for the maximum amount exempt cemeteries are allowed to charge a year for maintenance fees, for a plot in a cemetery, and for the right of use or interment in any cemetery space.

(Amends R.S. 8:78(A))