



WISCONSIN LEGISLATIVE COUNCIL ACT MEMO

2015 Wisconsin Act 237 [2015 Senate Bill 302]	Cemeteries
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2015 Wisconsin Act 237 (the Act) modifies laws concerning cemeteries, including cemetery licensure requirements, requirements for religious cemeteries, procedures for the disposition of occupied lots, and the powers and duties of the Cemetery Board.

CEMETERY LICENSURE REQUIREMENTS

The Act modifies licensure requirements for cemetery authorities. Under the Act, a cemetery authority generally must obtain a license for each cemetery it operates that has \$50,000 or more in trust fund accounts. Prior law had specified that a cemetery authority generally must obtain a license for each cemetery at least five acres in size, or for which the cemetery authority had \$100,000 or more in trust fund accounts, or of which 20 or more cemetery lots or mausoleum spaces were sold in one year.

As under prior law, the Act specifies that a cemetery not subject to licensure generally must be registered with the Cemetery Board.

RELIGIOUS CEMETERIES

Certain exceptions and alternative procedures apply to a cemetery authority that is a religious association, including exceptions from requirements related to platting and conveyances of cemetery lots. The term “religious association” refers to a church, synagogue, mosque, or any entity organized as a religious society under state law. The Act provides that subsidiaries and affiliates of a religious association are included within the scope of these exceptions and procedures.

This memo provides a brief description of the Act. For more detailed information, consult the text of the law and related legislative documents at the Legislature’s Web site at: <http://www.legis.wisconsin.gov>.

DISPOSITION OF OCCUPIED CEMETERY LOTS

The Act establishes procedures for the disposition of a cemetery lot or mausoleum space in which human remains are buried. Upon the death of the last owner of a cemetery lot or mausoleum space, ownership of the cemetery lot or mausoleum space descends as follows:

- To the owner's surviving spouse or domestic partner.
- If none, to the owner's children.
- If none, to the owner's grandchildren.
- If none, to the cemetery authority for the cemetery in which the cemetery lot or mausoleum space is located.

The Act also provides that a cemetery authority is to be held harmless for any decision made by a majority of the owners of a cemetery lot or mausoleum space.

CEMETERY BOARD FUNCTIONS

The Act transfers to the Cemetery Board certain duties and functions previously carried out by the Department of Safety and Professional Services or the Department of Financial Institutions, including duties and functions in the following areas:

- The construction of mausoleums.
- Reporting requirements for cemetery authorities.
- The certification of certain cemetery authorities as religious associations, which are subject, in part, to different rules than other cemetery authorities.
- Audits of cemetery authority records, trust funds, and accounts.
- The licensure and regulation of cemetery salespersons.
- The licensure and regulation of preneed sellers, the regulation of preneed sales contracts, and the regulation and audit of preneed trust funds.
- The promulgation of certain rules implementing laws concerning cemeteries and the enforcement of those rules and laws.

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