

Chapter RL 50

FILING OF ANNUAL REPORTS BY CEMETERY
AUTHORITIES AND PRENEED SELLERS

RL 50.01	Authority	RL 50.04	Reporting period
RL 50.02	Filing of annual reports	RL 50.05	Annual report filing fee
RL 50.03	First annual report	RL 50.06	Religious society exemption

RL 50.01 Authority. This chapter is adopted pursuant to ss. 157.62 (2) and (7), 157.63, 227.11, and 440.92 (6) (k), Stats.

History: Cr. Register, November, 1992, No. 443, eff. 12-1-92.

RL 50.02 Filing of annual reports. Cemetery authorities required to file an annual report under s. 157.62 (2), Stats., and preneed sellers required to file an annual report under s. 440.92 (6), Stats., shall do so on or before the 60th day after the last day of the reporting period. The annual reports shall be accompanied by the filing fee required under s. RL 50.05.

History: Cr. Register, November, 1992, No. 443, eff. 12-1-92.

RL 50.03 First annual report. The first annual report under this rule is due on or before March 1, 1993 and shall contain the information required for the period from November 1, 1991 through December 31, 1992.

History: Cr. Register, November, 1992, No. 443, eff. 12-1-92.

RL 50.04 Reporting period. The annual reports and certifications in lieu of annual reports shall be made on a calendar-year basis unless the department, upon request, approves a different reporting period.

History: Cr. Register, November, 1992, No. 443, eff. 12-1-92.

RL 50.05 Annual report filing fee. A cemetery authority and a cemetery preneed seller shall submit a filing fee of \$40 with the annual report submitted to the department pursuant to ss. 157.62 (2) and 440.92 (6), Stats.

History: Cr. Register, November, 1992, No. 443, eff. 12-1-92.

RL 50.06 Religious society exemption. A cemetery authority of a cemetery that is affiliated with a religious society organized under ch. 187, Stats., or that religious society may file a certification in lieu of an annual report under s. 157.63 or 440.92 (9), Stats. The certification shall be filed on or before the 60th day after the last day of the reporting period.

Note: Forms for the annual report and certification may be obtained upon request from and shall be filed with the Department of Regulation and Licensing, Bureau of Direct Licensing and Real Estate, 1400 East Washington Avenue, P.O. Box 8935, Madison, Wisconsin 53708.

History: Cr. Register, November, 1992, No. 443, eff. 12-1-92.