AN ACT to create 157.123 of the statutes; relating to: regulation of columbaria maintained by religious associations.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

SECTION 1. 157.123 of the statutes is created to read:

157.123 Columbaria maintained by religious associations. (1) DEFINITION. In this section, “columbarium” has the meaning given in s. 440.70 (4).

(2) EXEMPTION. A columbarium that is established and used by a religious association is not subject to any requirement under this subchapter applicable to a mausoleum or cemetery if all of the following requirements are satisfied:

(a) The columbarium shall be located on property owned by the religious association and on which is located the religious association's church building or other place of worship.

(b) The religious association shall ensure that the columbarium is perpetually kept and maintained in a manner consistent with the intent of this chapter.

(c) If the religious association ceases to use or occupy the church building or other place of worship where the columbarium is located, the religious association shall relocate all of the urns in the columbarium containing cremated remains.

(d) The religious association shall deposit, within 30 days after receipt of the payment, at least 25 percent of each payment of principal received from the sale of a niche in the columbarium into a care fund, until the care fund equals 25 percent of the cost of constructing the columbarium. The care fund and any income from investment of the care fund may be used only to maintain the columbarium.

(e) 1. Annually, the religious association shall file a certification with the department on a form prescribed and furnished by the department that includes all of the following:

a. The name and address of the religious association and the address where the columbarium is located.

b. A notarized statement of an authorized agent of the religious association that the religious association is in full compliance with par. (d).

2. A certification under this paragraph is effective for a 12-month period, beginning on the date the certification is filed with the department.

3. During the effective period specified under subd. 2., the department may not audit the care fund or any records or accounts of the religious association relating to the care fund for the columbarium to which the certification applies.

4. The religious association is liable for the damages of any person resulting from the failure of the religious association to fully comply with par. (d) during the effective period specified under subd. 2.

3) APPLICATION. (a) Except as provided under par. (b), this section applies to all columbaria, including columbaria for which initial construction was commenced prior to the effective date of this paragraph .... [LRB inserts date].
(b) This section does not apply to a columbarium for which initial construction was commenced during the period beginning on the effective date of this paragraph .... [LRB inserts date], and ending on the last day of the 12th month beginning after the effective date of this paragraph .... [LRB inserts date].