

**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 preneed seller shall submit a fee with an annual report filed with the department under s. RL 50.01, as follows:

- (1) A cemetery authority: \$40.
- (2) A cemetery authority which is also required to file an annual report as a preneed seller: \$40.
- (3) Except as provided in sub. (4), a preneed seller: \$40.
- (4) A preneed seller who files an annual report stating that the preneed seller is an employe or agent of a registered preneed seller, that all preneed sales contracts negotiated by the preneed seller were entered into on behalf of the preneed seller's employer or principal and that all preneed trust funds received by the preneed seller were turned over to the preneed seller's employer or principal for deposit and disbursement pursuant to s. 157.19, Stats.: \$0.

**History:** Cr. Register, November, 1992, No. 443, eff. 12-1-92; r. and recr. Register, April, 1994, No. 460, eff. 5-1-94.

**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

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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.