

## Chapter CB 2

### FILING OF ANNUAL REPORTS AND MAINTAINING BURIAL RECORDS BY CEMETERY AUTHORITIES AND PRENEED SELLERS

CB 2.01 Authority.  
 CB 2.02 Filing of annual reports.  
 CB 2.03 Reporting period.

CB 2.04 Religious society exemption.  
 CB 2.06 Burial record.

**CB 2.01 Authority.** This chapter is adopted pursuant to ss. 157.62 (2), (5), and (7), 157.63, 227.11 (2), 440.905, and 440.92 (6) (k), Stats.

**History:** CR 07-050: cr. Register February 2008 No. 626, eff. 3-1-08; CR 17-050: am. Register July 2018 No. 751, eff. 8-1-18.

**CB 2.02 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 March 1 of each year.

**History:** CR 07-050: cr. Register February 2008 No. 626, eff. 3-1-08.

**CB 2.03 Reporting period.** The annual reports and certifications in lieu of annual reports shall be made on a calendar year basis unless the board, upon request, approved a different reporting period.

**History:** CR 07-050: cr. Register February 2008 No. 626, eff. 3-1-08.

**CB 2.04 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 60<sup>th</sup> 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 Safety and Professional Services, Division of Credentialing Processing, 1400 East Washington Avenue, P.O. Box 8935, Madison, Wisconsin 53708.

**History:** CR 07-050: cr. Register February 2008 No. 626, eff. 3-1-08.

**CB 2.06 Burial record. (1)** A cemetery authority or licensee shall maintain permanently a record for all human remains buried within a cemetery. This record shall include the following information:

(a) The name of the deceased.

(b) The last-known address of the deceased.

(c) The date of birth of the deceased.

(d) The date of death as listed on the disposition of human remains.

(e) The date that the remains are placed in the grave, niche, or crypt.

(f) The exact location in the cemetery where the human remains are buried or placed. The specific location shall correspond to the map or plat maintained by the cemetery authority or licensee.

(g) The name of the person authorizing the burial and his or her relationship to the deceased.

(h) The name of the funeral establishment, as defined in s. 445.01 (6), Stats.

(i) The type of burial vault used, if any, including poured concrete, precast concrete, plastic, or polyurethane.

(j) The type of the grave marker or monument, including granite, along with the marker style, including flush, upright, or slanted.

**Note:** The burial records listed in s. CB 2.06 (1) are different from the records that a cemetery authority is required to keep and maintain in accordance with s. 157.62 (4), Stats.

**(2)** A cemetery authority or licensee shall record burial information under sub. (1) no more than 10 business days following the burial. All burial records completed after August 1, 2018 shall be maintained either in an electronic format that is easily accessible for review or in a legibly written format.

**(3)** All burial records shall be maintained by the cemetery authority. Upon conveyance of a cemetery, burial records shall be transferred to the new cemetery authority who shall then maintain the transferred records.

**History:** CR 17-050: cr. Register July 2018 No. 751, eff. 8-1-18; CR 19-148: am. (1) (intro.) Register September 2020 No. 777, eff. 10-1-20.