

Chapter RL 51

FILING OF ANNUAL REPORTS BY CEMETERY AUTHORITIES AND PRENEED SELLERS

RL 51.01 Authority.
RL 51.02 Filing of annual reports.

RL 51.03 Reporting period.
RL 51.04 Religious society exemption.

RL 51.01 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; **renum. from RL 50.01, Register, July, 1997, No. 499, eff. 8-1-97.**

RL 51.02 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 April 1 of each year.
History: Cr. Register, November, 1992, No. 443, eff. 12-1-92; **renum. from RL 50.02 and am., Register, July, 1997, No. 499, eff. 8-1-97.**

RL 51.03 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 differ-

ent reporting period.
History: Cr. Register, November, 1992, No. 443, eff. 12-1-92; **renum. from RL 50.04, Register, July, 1997, No. 499, eff. 8-1-97.**

RL 51.04 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 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; **renum. from RL 50.06, Register, July, 1997, No. 499, eff. 8-1-97.**