



## WISCONSIN LEGISLATIVE COUNCIL ACT MEMO

**2015 Wisconsin Act 95**  
[2015 Senate Bill 229]

**Columbaria Maintained by  
Religious Associations**

### 2015 WISCONSIN ACT 95

2015 Wisconsin Act 95 (Act 95) creates an exemption from the current cemetery and mausoleum statutes governing the disposition of human remains for a columbarium that is established and used by a religious association<sup>1</sup>. In order to qualify for the exemption, all of the following must apply:

- The columbarium is located on property that is both of the following: (1) owned by the religious association; and (2) where the religious association's church building or other place of worship is located.
- The religious association must ensure that the columbarium is perpetually maintained in a manner consistent with the intent of the statutes governing the disposition of human remains.
- 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 relocates all of the urns in the columbarium that contain cremated remains.
- The religious association deposits funds into a care fund for the maintenance of the columbarium similar to a cemetery's columbaria care funds. Specifically, the religious association must deposit within 30 days after receipt of the payment, at least 25% of each payment of principal received from the sale of a niche into the columbarium's care fund, until the care fund equals 25% of the cost of constructing the columbarium.

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<sup>1</sup> A "religious association" is defined to mean "any church, synagogue or mosque or any religious society organized under ch. 187, Stats.". [s. 157.061 (15), Stats.]

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This memo provides a brief description of the Act. For more detailed information, consult the text of the law and related legislative documents at the Legislature's Web site at: <http://www.legis.wisconsin.gov>.

The care fund and any income from investment of the care fund may be used only to maintain the columbarium.

- The religious association annually files a certification with the Department of Safety and Professional Services (DSPS) that includes both of the following: (1) the name and address of the religious association and the address where the columbarium is located; and (2) a notarized statement of an authorized agent of the religious association that the religious association is in full compliance with the care fund requirements described above.

Act 95 provides that the certification filed with DSPS is effective for a 12-month period, beginning on the date that the certification is filed with DSPS. During this effective period, DSPS may not audit the columbarium's care fund, or any records or accounts of the religious association relating to the care fund for the columbarium to which the certification applies. Also, the religious association is liable for the damages resulting from the failure of the religious association to fully comply with the care fund requirements during the certification's effective period.

Lastly, Act 95 specifies to which columbaria established and used by a religious association the exemption applies. In general, the exemption applies to all columbaria owned and used by a religious association, including columbaria for which initial construction was commenced prior to the effective date of Act 95 (November 13, 2015). However, the exemption **does not apply** to a columbarium owned and used by a religious association if its initial construction was commenced during a one-year period beginning on the effective date of Act 95 (November 13, 2015) and ending on November 30, 2016. As such, if initial construction was not commenced prior to November 13, 2015, in order for a religious association to be able to qualify for the exemption created by Act 95, initial construction must wait and be commenced on or after December 1, 2016.

*Effective date:* November 13, 2015

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