

**Department of Legislative Services**  
Maryland General Assembly  
2011 Session

**FISCAL AND POLICY NOTE**

Senate Bill 353  
Finance

(Senator Pugh)

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**Cemeteries - Perpetual Care and Preneed Burial Contracts Trust Accounts -  
Report Filing Deadline Extension**

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This bill specifies that the Director of the Office of Cemetery Oversight may grant sole proprietor registered cemeterians, permit holders, sellers of preneed burial contracts, or other persons who maintain perpetual care or preneed burial trust accounts a 60-day extension to submit required end-of-year reports.

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**Fiscal Summary**

**State Effect:** None. The bill does not directly affect governmental operations or finances.

**Local Effect:** None.

**Small Business Effect:** Minimal.

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**Analysis**

**Current Law:** The Office of Cemetery Oversight, which is housed within the Department of Labor, Licensing, and Regulation, was established by Chapter 675 of 1997. The office regulates cemeteries and associated burial goods sales under the Maryland Cemetery Act.

Persons required to register or maintain a permit with the Office of Cemetery Oversight that sell burial lots or burial rights in a cemetery where perpetual care is offered must have a perpetual care trust fund, as specified in statute, for each applicable cemetery. Persons subject to these trust requirements must keep detailed records of their sales and must submit a report annually to the Director of the Office of Cemetery Oversight within

120 days of the end of the calendar or fiscal year. The report must be completed in a specified manner and must include information pertaining to the business transactions, assets, and expenditures of the operator and the financial activities of each the perpetual care trusts maintained by the trustee.

Similarly, a registrant, permit holder, or other person that sells preneed goods or services is required to keep detailed records of all preneed burial contracts. These persons are also required to report to the director within 120 days of the conclusion of the calendar or fiscal year in a manner similar to that required for perpetual care trustees.

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### **Additional Information**

**Prior Introductions:** None.

**Cross File:** HB 469 (Delegate Kach) - Health and Government Operations.

**Information Source(s):** Office of the Attorney General; State's Attorneys' Association; Department of Labor, Licensing, and Regulation; Department of Legislative Services

**Fiscal Note History:** First Reader - February 16, 2011  
ncs/mcr

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