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January 30, 2020

The Honorable Delores G. Kelley
Chair, Senate Finance Committee
3 East Miller Senate Office Building
11 Bladen Street
Annapolis, Maryland 21401

Re: Senate Bill 104 – Office of Cemetery Oversight – Cemetery Financial Statement – Requirements

Dear Chair Kelley:

I am writing on behalf of the Maryland Cemetery and Cremation Association (“Association”) in Support of Senate Bill 104.

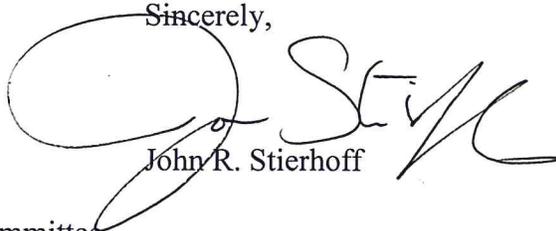
Founded in 1916, the Maryland Cemetery and Cremation Association represents the shared interests and concerns of professionals across the spectrum of Maryland’s “death care” industries.

The Association supports the option of allowing a business, in operation for five or more consecutive years, to file the federal tax return filed by the business for the prior year in lieu of a review by a certified public accountant as to the financial stability of the cemetery. The filing of the federal tax return would be in addition to the filing of a statement by a certified public accountant detailing the assets and liabilities of the cemetery for the last fiscal year, as required under current law.

The federal tax return of a cemetery business will disclose much more detailed financial information than is disclosed today, and, as a result, will benefit Maryland consumers.

The Maryland Cemetery and Cremation Association respectfully requests the Senate Finance Committee to Support Senate Bill 104.

Sincerely,



John R. Stierhoff

cc: Members, Senate Finance Committee