

P.L. 1997, CHAPTER 157, *approved July 3, 1997*  
Assembly, No. 134 (*First Reprint*)

1 AN ACT concerning cemetery company annual reports and amending  
2 N.J.S.8A:4-12.

3  
4 **BE IT ENACTED** by the Senate and General Assembly of the State  
5 of New Jersey:

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7 1. N.J.S.8A:4-12 is amended to read as follows:

8 8A:4-12. a. Every cemetery company that is not a municipality  
9 shall file with the New Jersey Cemetery Board on a form established  
10 by the board, an annual report showing the extent of and sources of  
11 augmentation of the maintenance and preservation fund, ~~and~~ the  
12 manner of employment by said cemetery company of the income of the  
13 maintenance and preservation fund during the preceding year, which  
14 report shall also contain a list of the securities in which said trust funds  
15 are invested<sup>1</sup>, the total acreage available<sup>1</sup> and the total number of  
16 interment spaces, by type, in the cemetery and the number of interment  
17 spaces, by type, that have been conveyed during the preceding year.  
18 If the report so filed is deemed inadequate to properly apprise the New  
19 Jersey Cemetery Board of the information it requires to effectively  
20 administer the provisions of this act, it shall request a supplemental  
21 report and in its discretion conduct an investigation of the operations  
22 of the cemetery company.

23 Officials, managers and trustees or employees of every cemetery  
24 company that is not a municipality shall exhibit its books, papers and  
25 securities to the board when required and otherwise facilitate any  
26 examination of said company. Any cemetery official or employee may  
27 be required to testify under oath as to the conditions and affairs of the  
28 cemetery company.

29 b. To defray the expenses of examination and administration, each  
30 cemetery company, except any municipality or religious corporation,  
31 shall, at the time of filing its accounting and report as to its

**EXPLANATION - Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and intended to be omitted in the law.**

**Matter underlined thus is new matter.**

**Matter enclosed in superscript numerals has been adopted as follows:**

<sup>1</sup> Assembly AFI committee amendments adopted March 4, 1996.

1 maintenance and preservation fund, but not later than 120 days after  
2 the close of the cemetery company's fiscal year, pay to the cemetery  
3 board the sum of \$2.00 per interment in excess of 25 interments for  
4 the preceding fiscal year.

5 c. The annual report required by this section shall be filed by the  
6 cemetery company that is not a municipality no later than 120 days  
7 after the close of the cemetery company's fiscal year.

8 (cf: P.L.1975, c.41, s.1)

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10 2. This act shall take effect immediately.

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15 Requires certain information in cemetery company annual report.