

State of Arkansas  
90th General Assembly  
Regular Session, 2015

# A Bill

SENATE BILL 231

By: Senator Elliott

## For An Act To Be Entitled

AN ACT TO MODIFY THE INSOLVENT CEMETERY GRANT FUND ACT; TO REVISE THE ELIGIBILITY REQUIREMENTS TO RECEIVE A GRANT FOR THE CARE AND IMPROVEMENT OF AN INSOLVENT OR FINANCIALLY DISTRESSED PERPETUAL CARE CEMETERY; AND FOR OTHER PURPOSES.

## Subtitle

TO MODIFY THE INSOLVENT CEMETERY GRANT FUND ACT; AND TO REVISE THE ELIGIBILITY REQUIREMENTS TO RECEIVE A GRANT FOR THE CARE AND IMPROVEMENT OF AN INSOLVENT OR FINANCIALLY DISTRESSED PERPETUAL CARE CEMETERY.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

SECTION 1. Arkansas Code §§ 20-17-1302 and 20-17-1303 are amended to read as follows:

20-17-1302. Findings and purpose.

The General Assembly finds that:

(1) Perpetual care cemeteries provide historical and cultural benefits to the citizens of the State of Arkansas; and

(2) A grant program should be established to ~~provide assistance~~ to assist an insolvent a perpetual care cemetery that is insolvent or in financial distress for its care, ~~maintenance, and operation~~ and improvement.

20-17-1303. Insolvent cemetery grant fund.



An insolvent cemetery grant fund is established within the general operating fund of the Arkansas Cemetery Board for the care, ~~maintenance, and operation~~ and improvement of a perpetual care cemetery that ~~has been:~~

- ~~(1) Declared insolvent by a state or federal court; and~~
- ~~(2) Acquired by and is controlled by a state, county, or municipal government or by a nonprofit organization as defined by § 501(e)(3) of the Internal Revenue Code, 26 U.S.C. § 501(e)(3) is insolvent or in financial distress as determined by the Arkansas Cemetery Board.~~

SECTION 2. Arkansas Code §§ 20-17-1305 and 20-17-1306 are amended to read as follows:

20-17-1305. Eligibility for grants.

(a)(1) As used in this section, an "eligible organization" means an organization that agrees to provide for the care and improvement of a perpetual care cemetery that is insolvent or in financial distress as determined by the Arkansas Cemetery Board.

(2) "Eligible organization" includes a nonprofit organization which is exempt from taxation under § 501(c)(3) of the Internal Revenue Code.

(b) An eligible organization may ~~To~~ be eligible to receive a grant under this subchapter for the care and improvement of a perpetual care cemetery ~~shall~~ if the perpetual care cemetery:

(1) ~~Have been declared insolvent by a state or federal court~~ Has been in court-ordered receivership or conservatorship for at least five (5) years;

(2) ~~Be found by the Arkansas Cemetery Board to have~~ Has historic significance to the local community or the State of Arkansas; and

(3) ~~Be owned and controlled by a state, city, or municipal government or by a nonprofit organization as defined by § 501(e)(3) of the Internal Revenue Code, 26 U.S.C. § 501(e)(3)~~ Is insolvent or in financial distress.

20-17-1306. Application.

~~The owner of an insolvent perpetual care cemetery shall apply~~ An eligible organization shall apply for grant payments under this subchapter ~~in accordance with~~ according to the rules established by the Arkansas Cemetery Board.

SECTION 3. Arkansas Code § 20-17-1307(b), concerning grant payment amounts under the Insolvent Cemetery Grant Fund Act, is amended to read as follows:

(b) ~~The annual amount that the Arkansas Cemetery Board may~~ shall not grant more than thirty-five thousand dollars (\$35,000) in a fiscal year to an eligible organization for the care and improvement of ~~an a perpetual care cemetery that is insolvent or in financial distress perpetual care cemetery~~ under this subchapter ~~shall not exceed thirty five thousand dollars (\$35,000).~~

SECTION 4. Arkansas Code § 20-17-1308 is amended to read as follows:  
20-17-1308. Use of grant awards.

A grant award under this subchapter shall be used by an eligible organization exclusively for the care, ~~maintenance, and operation and improvement of an the driveways, buildings, and grounds of a perpetual care cemetery that is insolvent or in financial distress perpetual care cemetery,~~ ~~including without limitation the:~~

- ~~(1) Sale and conveyance of lots;~~
- ~~(2) Opening and closing of graves;~~
- ~~(3) Preparation of financial reports and legal documents;~~
- ~~(4) Maintenance of driveways and grounds;~~
- ~~(5) Removal of trash and debris;~~
- ~~(6) Cutting of grass; or~~
- ~~(7) Necessary improvements to streets, avenues, walks, or other public grounds of the cemetery.~~

APPROVED: 04/02/2015