ASSEMBLY, No. 2619

STATE OF NEW JERSEY
216th LEGISLATURE

INTRODUCED FEBRUARY 20, 2014

Sponsored by:
Assemblyman GORDON M. JOHNSON
District 37 (Bergen)
Assemblyman TIMOTHY J. EUSTACE
District 38 (Bergen and Passaic)

Co-Sponsored by:
Assemblyman Diegnan, Senators Weinberg and Gordon

SYNOPSIS
Excludes certain conveyances of graves, crypts and niches from 15% fee charged by cemetery company.

CURRENT VERSION OF TEXT
As introduced.

(Sponsorship Updated As Of: 9/23/2014)
AN ACT concerning certain fees charged by cemetery companies

BE IT ENACTED by the Senate and General Assembly of the State
of New Jersey:

1. Section 13 of P.L.2003, c.261 (C.45:27-13) is amended to
read as follows:

13. a. As a condition for the issuance of its certificate of
authority to operate a cemetery, a cemetery company established
after December 1, 1971 shall make an initial deposit of $75,000 to
its Maintenance and Preservation Fund. A for-profit corporation,
partnership, association or other private entity managing or
operating a cemetery company pursuant to a certificate of authority
granted under section 1 of P.L.2006, c.26 (C.45:27-7.1) shall not be
required to make that initial deposit of $75,000 to its Maintenance
and Preservation Fund; however the cemetery company and the for-
profit corporation, partnership, association or other private entity
shall be jointly and severally liable for the maintenance and use of
that Maintenance and Preservation Fund.

b. A cemetery company established before December 1, 1971
shall transfer into the Maintenance and Preservation Fund any funds
established for the maintenance and preservation of the cemetery
and any additional amount set by the board.

c. A cemetery company shall collect and pay into the
Maintenance and Preservation Fund the following fees and charges:

(1) on the initial sale by a cemetery company of each grave,
15% of the gross sales price;

(2) 10% of the initial sales price of a crypt or niche in a public
mausoleum or columbarium;

(3) on bulk sales of graves, 15% of the current retail gross sales
price of comparable graves;

(4) on bulk sales of crypts or niches, 10% of the current retail
gross sales price of comparable crypts or niches;

(5) on transfer of a grave, 15% of the current gross sales price of
equivalent graves, less any amounts previously paid to the
Maintenance and Preservation Fund on sales of that grave;

(6) on transfer of a crypt or niche, 15% of the current gross sales
price of equivalent crypts or niches, less any amounts previously
paid to the Maintenance and Preservation Fund on sales of that
crypt or niche;

(7) for each interment or for the placement of cremated human
remains, 3% of the charge for the interment or placement or $20,
whichever is more;

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

Matter underlined thus is new matter.
(8) for a foundation, base or installation, 10% of the charge for
the foundation, base or installation, or $20, whichever is more.

For the purposes of paragraphs (5) and (6) of this subsection,
"transfer" shall not include: (a) sales to the cemetery company or to
the next of kin; or (b) conveyance of a right of burial in a grave,
crypt or niche for which there is no transfer of title provided the
grave, crypt or niche was sold after December 1, 1971.

d. Monies required to be deposited into the Maintenance and
Preservation Fund shall be paid to the fund on a monthly basis.
Such deposits shall be made by the last day of the month following
the month in which the monies were received. In the event of an
installment sale of a grave, crypt or niche, the cemetery company
may make the required deposit at the time the deed is issued or
when the payments are received.

e. A cemetery company may make additional payments or
accept contributions into the Maintenance and Preservation Fund.
(P.L.2011, c.230, s.2)

2. This act shall take effect immediately.

STATEMENT

This bill excludes conveyances of a right of burial in a grave,
crypt or niche, which was sold after December 1, 1971 and for
which there is no transfer of title, from the 15% fee which cemetery
companies currently charge for the transfer of a grave, crypt or
niche. Under the “New Jersey Cemetery Act, 2003,” these fees are
among those which a cemetery is required to charge and deposit in
its Maintenance and Preservation Funds, to be used for the purposes
designated by the act.

The bill distinguishes between conveyances of the right to burial
in and the conveyance of title to a grave, crypt or niche. The effect
of the bill is that the 15% transfer fee charged by cemetery
companies would only apply to conveyances in which title to the
grave, crypt or niche is transferred.