

AMENDMENTS TO LB855

Introduced by General Affairs

1 1. Strike original sections 1, 6, and 7 and insert the
2 following new sections:

3 Section 1. (1) A cemetery association which takes over
4 the management and operation of a cemetery pursuant to section 12
5 of this act shall, within one year after taking over, prepare a
6 map of the cemetery and make a good faith effort to identify the
7 remains buried in the cemetery according to the headstones and the
8 owner of all lots. The cemetery association shall file the map and
9 identifying information and a record of all business conducted by
10 the cemetery association in the prior calendar year with the county
11 clerk at the time it files the audit, compilation, or statement of
12 accounts under subsection (2) of this section.

13 (2) (a) On June 30 of each year, the individual trustees
14 or corporate trustee, as the case may be, of a perpetual care trust
15 fund for a cemetery association described in subsection (1) of this
16 section which has a balance of one hundred thousand dollars or more
17 on such date shall have an audit of the perpetual care trust fund
18 made by a certified public accountant. The report of such audit by
19 the auditor shall be filed within thirty days after June 30 of such
20 year with the county clerk of the county in which the cemetery is
21 located. The expense of the audit and the filing fee of the report
22 shall be paid by the cemetery association.

23 (b) On June 30 of each year, the individual trustees or

1 corporate trustee, as the case may be, of a perpetual care trust
2 fund for a cemetery association described in subsection (1) of this
3 section which has a balance of more than ten thousand dollars and
4 less than one hundred thousand dollars on such date shall have a
5 compilation of the perpetual care trust fund made by a certified
6 public accountant. The report of such compilation by the certified
7 public accountant shall be filed within thirty days after June 30
8 of such year with the county clerk of the county in which the
9 cemetery is located. The expense of the compilation and the filing
10 fee of the report shall be paid by the cemetery association.

11 (c) On June 30 of each year, the individual trustees or
12 corporate trustee, as the case may be, of a perpetual care trust
13 fund for a cemetery association described in subsection (1) of this
14 section which has a balance of ten thousand dollars or less on such
15 date shall file a statement of accounts of the perpetual care trust
16 fund within thirty days after June 30 of such year with the county
17 clerk of the county in which the cemetery is located. There shall
18 be no filing fee for filing the statement of accounts.

19 Sec. 6. Section 12-512.02, Reissue Revised Statutes of
20 Nebraska, is amended to read:

21 12-512.02 The cemetery association shall place at least
22 the following sums one hundred dollars for each cemetery lot sold
23 into the perpetual care trust fund.÷ (1) Monument plan cemeteries,
24 fifty cents per square foot of each cemetery lot sold; (2) park
25 plan or memorial plan cemeteries, twenty-five cents per square foot
26 of each cemetery lot sold; and (3) combined monument and park
27 plan cemeteries, fifty cents per square foot of each cemetery lot

1 ~~sold~~. Such funds shall be paid by the cemetery association to the
2 trustees of the perpetual care trust fund, who shall invest the
3 funds under the same conditions and restrictions as trust funds are
4 invested under ~~the provisions of section 30-3201. If~~ Provided,
5 ~~that when~~ any lots are sold on contract, thirty percent of all
6 payments received on the contract shall be paid to the trustee or
7 trustees of the perpetual care trust fund until the entire payments
8 required by this section are made.

9 Sec. 7. Section 12-512.04, Reissue Revised Statutes of
10 Nebraska, is amended to read:

11 12-512.04 On June 30 of each year, the individual
12 trustees or corporate trustee, as the case may be, of ~~such a~~
13 perpetual care trust fund shall have an audit of the perpetual
14 care trust fund made by a certified public accountant except as
15 otherwise provided in section 1 of this act. The ~~and the~~ report of
16 such audit by the auditor shall be filed within thirty days after
17 June 30 of such year with the county clerk of the county in which
18 the cemetery is located. The expense of the audit and the filing
19 fee of the report shall be paid by the cemetery association.