

1 State of Arkansas  
2 90th General Assembly  
3 Regular Session, 2015  
4

# A Bill

SENATE BILL 231

5 By: Senator Elliott  
6

## For An Act To Be Entitled

8 AN ACT TO MODIFY THE INSOLVENT CEMETERY GRANT FUND  
9 ACT; TO REVISE THE ELIGIBILITY REQUIREMENTS TO  
10 RECEIVE A GRANT FOR THE CARE AND IMPROVEMENT OF AN  
11 INSOLVENT OR FINANCIALLY DISTRESSED PERPETUAL CARE  
12 CEMETERY; AND FOR OTHER PURPOSES.  
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## Subtitle

15 TO MODIFY THE INSOLVENT CEMETERY GRANT  
16 FUND ACT; AND TO REVISE THE ELIGIBILITY  
17 REQUIREMENTS TO RECEIVE A GRANT FOR THE  
18 CARE AND IMPROVEMENT OF AN INSOLVENT OR  
19 FINANCIALLY DISTRESSED PERPETUAL CARE  
20 CEMETERY.  
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24 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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26 SECTION 1. Arkansas Code §§ 20-17-1302 and 20-17-1303 are amended to  
27 read as follows:

28 20-17-1302. Findings and purpose.

29 The General Assembly finds that:

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

32 (2) A grant program should be established to ~~provide assistance~~  
33 ~~to assist an insolvent~~ a perpetual care cemetery that is insolvent or in  
34 financial distress for its care, ~~maintenance, and operation~~ and improvement.  
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36 20-17-1303. Insolvent cemetery grant fund.



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

4 ~~(1) Declared insolvent by a state or federal court; and~~

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

9  
 10 SECTION 2. Arkansas Code §§ 20-17-1305 and 20-17-1306 are amended to  
 11 read as follows:

12 20-17-1305. Eligibility for grants.

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

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

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

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

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

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

31  
 32 20-17-1306. Application.

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

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

5 (b) The ~~annual amount that the~~ Arkansas Cemetery Board ~~may~~ shall not  
6 grant more than thirty-five thousand dollars (\$35,000) in a fiscal year to an  
7 eligible organization for the care and improvement of a perpetual care  
8 cemetery that is insolvent or in financial distress ~~perpetual care cemetery~~  
9 under this subchapter ~~shall not exceed thirty five thousand dollars~~  
10 ~~(\$35,000).~~

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12 SECTION 4. Arkansas Code § 20-17-1308 is amended to read as follows:  
13 20-17-1308. Use of grant awards.

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

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

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29 **APPROVED: 04/02/2015**  
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