

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.
13
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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.
21
22
23

24 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
25

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.

1
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 ~~an 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).~~

11
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 ~~an 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.~~