AN ACT concerning cemetery corporations; adding a definition to the law; defining purposes of sepulture; amending K.S.A. 2019 Supp. 17-1301c and repealing the existing section.

Be it enacted by the Legislature of the State of Kansas:

Section 1. K.S.A. 2019 Supp. 17-1301c is hereby amended to read as follows: 17-1301c. The following definitions shall apply to this act:

(a) "Burial lot" shall mean any space designated for the interment of remains such as grave lots, grave spaces, burial or interment rights, and developed or existing lawn crypts.

(b) "Burial space" shall mean any space designated for the interment, entombment or inurnment of remains such as burial lots, burial or interment rights, mausoleum crypts or niches and developed or existing lawn crypts.

(c) "Cemetery corporation" means any individual or entity required to maintain permanent maintenance funds under the provisions of K.S.A. 17-1312f, and amendments thereto.

(d) "Community mausoleum" means a mausoleum containing a substantial area of enclosed space and having either a heating, ventilating or air conditioning system.

(e) "Funding requirement" means that portion of the purchase price equal to 15% of the purchase price, but not less than $25, of a burial lot; 10% of the purchase price, but not less than $100 per community mausoleum crypt; or 5% of the purchase price, but not less than $50 for each garden mausoleum crypt or niche set aside in the permanent maintenance fund.

(f) "Garden mausoleum" means a mausoleum without a substantial area of enclosed space and having its crypt fronts open to the atmosphere. Ventilation of the crypts by forced air or otherwise does not constitute a garden mausoleum as a community mausoleum.

(g) "Niche" means a space used or intended to be used for inurnment of cremated remains, but not including burial lots, lawn crypts or community or garden mausoleums.

(h) "Permanent maintenance fund" means a certificate of deposit, a business savings account, or an irrevocable trust fund whose proceeds are derived from not less than the funding requirement as defined in
subsection (e).

(i) "Purchase price" means the gross amount, less sales tax, if any, less any amount included in the total for permanent maintenance to be paid for cemetery burial space. The purchase price does not include finance charges, charges for credit life insurance or secretary of state burial space fees. The purchase price stated in the contract may include the amount of the funding requirement specified in subsection (e).

(j) "Purposes of sepulture" includes, but is not limited to, the interment of human or pet remains; cemetery roadways, easements, walkways, features and other decorative improvements; cemetery offices, maintenance facilities and other such improvements; mausoleums, columbariums and other above-ground interment spaces; facilities for visitation, committal or funeral services; mortuary and embalming facilities; and other such purposes and uses necessary or incidental thereto.

(k) "Trustee" means:

(1) A bank, savings and loan association, savings bank or credit union organized under the laws of this state with the authority to provide trust services;

(2) a federally chartered bank, savings and loan association, savings bank or credit union having a physical location within the state of Kansas and the authority to provide trust services; or

(3) a trust company organized under the laws of this state.

(k) "Trustor" means the cemetery corporation responsible for making deposits in permanent maintenance fund, which is the subject of a trust.

(m) This section shall be a part of and supplemental to article 13 of chapter 17 of the Kansas Statutes Annotated, and amendments thereto.

Sec. 2. K.S.A. 2019 Supp. 17-1301c is hereby repealed.

Sec. 3. This act shall take effect and be in force from and after its publication in the statute book.