

SENATE COMMITTEE OF REFERENCE REPORT

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Chairman of Committee

April 24, 2012  
Date

Committee on Local Government.

After consideration on the merits, the Committee recommends the following:

HB12-1068 be amended as follows, and as so amended, be referred to the Committee of the Whole with favorable recommendation:

1 Amend reengrossed bill, strike everything below the enacting clause and  
2 substitute the following:

3           **"SECTION 1.** In Colorado Revised Statutes, 7-47-101, **add** (1.5)  
4 as follows:

5           **7-47-101. Who may organize - powers.** (1.5) (a) A BOARD OF  
6 DIRECTORS FOR A NONPROFIT CEMETERY CORPORATION SHALL INCLUDE AT  
7 LEAST ONE DIRECTOR WHO OWNS A LOT, GRAVE SPACE, NICHE, OR CRYPT.  
8 IF SUCH AN OWNER CANNOT BE FOUND TO SERVE AS A DIRECTOR, THE  
9 BOARD OF DIRECTORS SHALL MAINTAIN A VACANCY UNTIL THE DIRECTOR  
10 POSITION CAN BE FILLED WITH SUCH AN OWNER. A NONPROFIT CEMETERY  
11 CORPORATION MAY WAIT UNTIL THE FIRST VACANCY ON THE BOARD OF  
12 DIRECTORS OCCURS AFTER JANUARY 1, 2013, BEFORE APPOINTING A  
13 DIRECTOR WHO OWNS A LOT, GRAVE SPACE, NICHE, OR CRYPT.

14           (b) THIS SUBSECTION (1.5) APPLIES ONLY TO CEMETERIES AS  
15 DEFINED IN SECTION 12-12-101 (1.5), C.R.S.

16           **SECTION 2.** In Colorado Revised Statutes, **add** 7-47-104.5 as  
17 follows:

18           **7-47-104.5. Reports.** (1) EACH NONPROFIT CEMETERY  
19 CORPORATION SHALL KEEP IN ITS PRINCIPAL OFFICE AND, UPON  
20 REASONABLE REQUEST, SHALL MAKE AVAILABLE FOR INSPECTION AND  
21 STUDY TO THE OWNER OF ANY GRAVE SPACE, NICHE, OR CRYPT, OR TO A  
22 DULY AUTHORIZED REPRESENTATIVE OF THE OWNER THE FOLLOWING:

23           (a) AN ANNUAL WRITTEN REPORT SETTING FORTH THE NUMBER OF  
24 INTERMENTS AND ENTOMBMENTS MAINTAINED BY THE NONPROFIT

1 CEMETERY CORPORATION, THE NUMBER OF INTERMENTS AND  
2 ENTOMBMENTS FOR THE PRECEDING YEAR, AND ANY OTHER FACTS  
3 NECESSARY TO SHOW THE ACTUAL FINANCIAL CONDITION OF THE  
4 NONPROFIT CEMETERY CORPORATION;

5 (b) A COMPLETE AND CURRENT COPY OF ANY BYLAWS OR ARTICLES  
6 OF INCORPORATION ADOPTED BY THE BOARD OF DIRECTORS;

7 (c) A COPY OF THE MINUTES OF EACH MEETING OF THE BOARD OF  
8 DIRECTORS FOR THE LAST THREE YEARS;

9 (d) A COPY OF EACH PERIODIC REPORT FILED DURING THE LAST  
10 THREE YEARS WITH THE COLORADO SECRETARY OF STATE IN ACCORDANCE  
11 WITH SECTION 7-90-501;

12 (e) A COPY OF INTERNAL REVENUE SERVICE FORM 990 REPORTS, OR  
13 ANY SUCCESSOR FORM OR REPORT, FOR THE LAST THREE YEARS; AND

14 (f) A COPY OF THE CORPORATION'S CURRENT BALANCE SHEET,  
15 INCOME STATEMENT, AND CASH-FLOW STATEMENT.

16 (2) TO COMPLY WITH THIS SECTION, THE REPORT MUST BE  
17 ATTESTED TO BY THE ACCOUNTANT, AUDITOR, OR OTHER PERSON  
18 PREPARING THE REPORT AND VERIFIED BY A VOTE OF THE BOARD OF  
19 DIRECTORS.

20 (3) UPON WRITTEN REQUEST FOR A SPECIFIC LIST OF DOCUMENTS,  
21 THE NONPROFIT CEMETERY SHALL PROVIDE TO ANY OWNER OF A LOT,  
22 GRAVE SPACE, NICHE, OR CRYPT ELECTRONIC OR PHYSICAL COPIES OF ANY  
23 REPORTS REQUIRED BY THIS SECTION. THE NONPROFIT CEMETERY SHALL  
24 FULFILL THE REQUEST WITHIN SEVEN DAYS AFTER RECEIPT OF THE  
25 REQUEST AND PAYMENT OF A COPYING CHARGE, IF PAPER COPIES ARE  
26 REQUIRED OR REQUESTED, NOT TO EXCEED TWENTY-FIVE CENTS PER  
27 PHYSICAL COPIED PAGE. THE NONPROFIT CEMETERY SHALL NOT CHARGE  
28 FOR ELECTRONIC COPIES.

29 **SECTION 3.** In Colorado Revised Statutes, **amend** 7-47-105 as  
30 follows:

31 **7-47-105. Rights of lot owners.** (1) If the grounds purchased or  
32 otherwise acquired for cemetery purposes have been previously used as  
33 a burial ground, those who are lot owners at the time of the purchase ~~shall~~  
34 continue to own the ~~same~~ LOTS and ~~shall be~~ ARE members of the  
35 corporation.

36 (2) AN OWNER OF A LOT, GRAVE SPACE, NICHE, OR CRYPT MAY  
37 ATTEND ANY MEETING OF THE BOARD OF DIRECTORS. THE BOARD OF  
38 DIRECTORS SHALL PROVIDE REASONABLE NOTICE OF ANY BOARD MEETING  
39 TO OWNERS OF A LOT, GRAVE SPACE, NICHE, OR CRYPT, WHO MAY NOT  
40 PARTICIPATE IN MEETINGS OF THE BOARD OF DIRECTORS WITHOUT  
41 PERMISSION OF THE CHAIRPERSON.

1           **SECTION 4. Act subject to petition - effective date.** This act  
2 takes effect at 12:01 a.m. on the day following the expiration of the  
3 ninety-day period after final adjournment of the general assembly (August  
4 7, 2012, if adjournment sine die is on May 9, 2012); except that, if a  
5 referendum petition is filed pursuant to section 1 (3) of article V of the  
6 state constitution against this act or an item, section, or part of this act  
7 within such period, then the act, item, section, or part will not take effect  
8 unless approved by the people at the general election to be held in  
9 November 2012 and, in such case, will take effect on the date of the  
10 official declaration of the vote thereon by the governor."