

1 AN ACT concerning civil law.

2 **Be it enacted by the People of the State of Illinois,**
3 **represented in the General Assembly:**

4 Section 5. The Cemetery Care Act is amended by changing
5 Sections 2, 3, 4, 5, 14, and 15a and by adding Sections 3.1,
6 4.1, and 4.2 as follows:

7 (760 ILCS 100/2) (from Ch. 21, par. 64.2)

8 Sec. 2. Definitions. The following words, terms and
9 phrases used in this Act, for the purpose of this Act, have the
10 following meanings:

11 "Person" means any person, partnership, association,
12 corporation, or other entity.

13 "Trustee" means any person authorized to hold funds under
14 this Act.

15 "Comptroller" means the Comptroller of the State of
16 Illinois.

17 "Care" means the maintenance of a cemetery and of the
18 lots, graves, crypts, niches, family mausoleums, memorials,
19 and markers therein; including: (i) the cutting and trimming
20 of lawn, shrubs, and trees at reasonable intervals; (ii)
21 keeping in repair the drains, water lines, roads, buildings,
22 fences, and other structures, in keeping with a well
23 maintained cemetery; (iii) maintenance of machinery, tools,

1 and equipment for such care; (iv) compensation of employees,
2 payment of insurance premiums, and reasonable payments for
3 employees pension and other benefits plans; and (v) to the
4 extent surplus income from the care fund is available, the
5 payment of overhead expenses necessary for such purposes and
6 for maintaining necessary records of lot ownership, transfers,
7 and burials.

8 "Care funds" as distinguished from receipts from annual
9 charges or gifts for current or annual care, means any realty
10 or personalty impressed with a trust by the terms of any gift,
11 grant, contribution, payment, legacy, or pursuant to contract,
12 accepted by any cemetery authority owning, operating,
13 controlling or managing a privately operated cemetery, or by
14 any trustee or licensee, agent or custodian for the same,
15 under Section 3 of this Act, and the amounts set aside under
16 Section 4 of this Act, and any income accumulated therefrom,
17 where legally so directed by the terms of the transaction by
18 which the principal was established.

19 "Cemetery" means any land or structure in this State
20 dedicated to and used, or intended to be used, for the
21 interment of human remains.

22 "Cemetery authority" means any person, firm, corporation,
23 trustee, partnership, association or municipality owning,
24 operating, controlling or managing a cemetery or holding lands
25 for burial grounds or burial purposes in this State.

26 "Mausoleum crypt" means a space in a mausoleum used or

1 intended to be used, above or under ground, to entomb human
2 remains.

3 "Family burying ground" means a cemetery in which no lots
4 are sold to the public and in which interments are restricted
5 to a group of persons related to each other by blood or
6 marriage.

7 "Fraternal cemetery" means a cemetery owned, operated,
8 controlled, or managed by any fraternal organization or
9 auxiliary organizations thereof, in which the sale of lots,
10 graves, crypts or niches is restricted principally to its
11 members.

12 "Grave" means a space of ground in a cemetery, used, or
13 intended to be used, for burial.

14 "Investment Company Act of 1940" means Title 15, of the
15 United States Code, Sections 80a-1 to 80a-51, inclusive, as
16 amended.

17 "Investment Company" means any issuer (a) whose securities
18 are purchasable only with care funds or trust funds, or both;
19 and (b) which is an open and diversified management company as
20 defined in and registered under the "Investment Company Act of
21 1940"; and (c) which has entered into an agreement with the
22 Comptroller containing such provisions as the Comptroller by
23 regulation reasonably requires for the proper administration
24 of this Act.

25 "Municipal cemetery" means a cemetery owned, operated,
26 controlled or managed by any city, village, incorporated town,

1 township, county, or other municipal corporation, political
2 subdivision, or instrumentality thereof authorized by law to
3 own, operate, or manage a cemetery.

4 "Niche" means a space in a columbarium used or intended to
5 be used, for inurnment of cremated human remains.

6 "Privately operated cemetery" means any entity that offers
7 interment rights, entombment rights, or inurnment rights,
8 other than a fraternal, municipal, State, federal or religious
9 cemetery or a family burying ground.

10 "Religious cemetery" means a cemetery owned, operated,
11 controlled, or managed by any recognized church, religious
12 society, association or denomination, or by any cemetery
13 authority or any corporation administering, or through which
14 is administered, the temporalities of any recognized church,
15 religious society, association or denomination.

16 "State or federal cemetery" means a cemetery owned,
17 operated, controlled, or managed by any State or the federal
18 government or any political subdivision or instrumentality
19 thereof.

20 "Entombment right" means the right to place individual
21 human remains or individual cremated human remains in a
22 specific mausoleum crypt or lawn crypt selected by the
23 consumer for use as a final resting place.

24 "Interment right" means the right to place individual
25 human remains or cremated human remains in a specific
26 underground location selected by the consumer for use as a

1 final resting place.

2 "Inurnment right" means the right to place individual
3 cremated human remains in a specific niche selected by the
4 consumer for use as a final resting place.

5 "Lawn crypt" means a permanent underground crypt usually
6 constructed of reinforced concrete or similar material
7 installed in multiple units for the entombment of human
8 remains.

9 "Imputed value" means the retail price of comparable
10 rights within the same or similar area of the cemetery.

11 "Average fair market value" means the average of the fair
12 market values of assets held by the fund on the first day of
13 the current fiscal year and the first day of each of the 2
14 preceding fiscal years, or the average of the fair market
15 value for the entire term of the fund if there are less than 2
16 preceding years.

17 "Total return percentage" means the annual percentage
18 selected by the fund's trustee or the cemetery authority, but
19 no less than 3% and no more than 5% of the average fair market
20 value of the fund.

21 "Net income" means:

22 (1) ordinary income, which means all net interest and
23 dividends, after fees and taxes taken from income, but
24 does not include any capital gains from the investment of
25 such care funds; or

26 (2) total return distribution, which means the

1 distribution of funds from the care fund based on the
2 average fair market value of the fund assets multiplied by
3 the total return percentage.

4 (Source: P.A. 92-651, eff. 7-11-02.)

5 (760 ILCS 100/3) (from Ch. 21, par. 64.3)

6 Sec. 3. Gifts and contributions - Trust funds. Any
7 cemetery authority is hereby authorized and empowered to
8 accept any gift, grant, contribution, payment, legacy, or
9 pursuant to contract, any sum of money, funds, securities or
10 property of any kind, or the income or avails thereof, and to
11 establish a trust fund to hold the same in perpetuity for the
12 care of its cemetery, or for the care of any lot, grave, crypt
13 or niche in its cemetery; or for the special care of any lot,
14 grave, crypt or niche or of any family mausoleum or memorial,
15 marker, or monument in its cemetery.

16 The cemetery authority shall act as trustee of all amounts
17 received for care until they have been deposited into the
18 trust fund established under this Section. The cemetery
19 authority may continue to be the trustee of up to \$500,000 of
20 care funds that have been deposited into the trust fund, but
21 the cemetery authority must retain an independent trustee for
22 any amount of care funds held in trust in excess of that
23 \$500,000. A cemetery authority holding care funds in excess of
24 \$500,000 on the effective date of this amendatory Act of 1996
25 shall have 36 months to retain an independent trustee for the

1 excess amounts held in trust; any other cemetery authority
2 must retain an independent trustee for its care funds in
3 excess of \$500,000 as soon as may be practical.

4 No gift, grant, legacy, payment or other contribution
5 shall be invalid by reason of any indefiniteness or
6 uncertainty as to the beneficiary designated in the instrument
7 creating the gift, grant, legacy, payment or other
8 contribution. If any gift, grant, legacy, payment or other
9 contribution consists of non-income producing property, the
10 cemetery authority accepting it is authorized and empowered to
11 sell such property and to invest the funds obtained in
12 accordance with the provisions of the next succeeding
13 paragraph.

14 The care funds authorized by this Section and provided for
15 in Section 4 of this Act shall be held intact and, unless
16 otherwise restricted by the terms of the gift, grant, legacy,
17 contribution, payment, contract or other payment, as to
18 investments made after June 11, 1951 the trustee of the care
19 funds of the cemetery authority, in acquiring, investing,
20 reinvesting, exchanging, retaining, selling and managing
21 property for any such trust, shall exercise the judgment and
22 care under the circumstances then prevailing, which persons of
23 prudence, discretion and intelligence exercise in the
24 management of their own affairs, not in regard to speculation
25 but in regard to the permanent disposition of their funds,
26 considering the probable income as well as the probable safety

1 of their capital. Within the limitations of the foregoing
2 standard, the trustee of the care funds of the cemetery
3 authority is authorized to acquire and retain every kind of
4 property, real, personal or mixed, and every kind of
5 investment, including specifically but without limiting the
6 generality of the foregoing, bonds, debentures and other
7 corporate obligations, preferred or common stocks and real
8 estate mortgages, which persons of prudence, discretion and
9 intelligence acquire or retain for their own account. Within
10 the limitations of the foregoing standard, the trustee is
11 authorized to retain property properly acquired, without
12 limitation as to time and without regard to its suitability
13 for original purchase. The care funds authorized by this
14 Section may be commingled with other trust funds received by
15 such cemetery authority for the care of its cemetery or for the
16 care or special care of any lot, grave, crypt, niche, private
17 mausoleum, memorial, marker, or monument in its cemetery,
18 whether received by gift, grant, legacy, contribution,
19 payment, contract or other conveyance heretofore or hereafter
20 made to such cemetery authority. Such care funds may be
21 invested with common trust funds as provided in the ~~The~~ Common
22 Trust Fund Act. The net income only from the investment of such
23 care funds shall be allocated and used for the purposes
24 specified in the transaction by which the principal was
25 established in the proportion that each contribution bears to
26 the entire sum invested.

1 (Source: P.A. 89-615, eff. 8-9-96.)

2 (760 ILCS 100/3.1 new)

3 Sec. 3.1. Master trust fund. For the purposes of
4 collective investment and administration, a trustee may apply
5 to the Comptroller to establish a master trust fund in which
6 deposits are made pursuant to the provisions of this Act. The
7 operation of the master trust fund shall be subject to the
8 provisions of this Act and rules applicable to this Act. The
9 master trust fund shall be subject to the following
10 requirements:

11 (1) it shall include only cemetery authorities located
12 in this State that have given written consent to
13 participate in a master trust fund;

14 (2) it must be administered by an independent trustee;

15 (3) the trustee of a master trust fund shall maintain
16 separate records of principal and income for each
17 participant in the master trust fund;

18 (4) the income and associated expenses of the master
19 trust fund shall be divided among the participants in the
20 master trust fund based on the proportion that each
21 participant contributes to the balance of the master trust
22 fund; and

23 (5) the trustee shall make accounting records of the
24 trust, including a report that will include itemized
25 separate accounting for each participant in the master

1 trust fund, available for review and audit upon request by
2 the Comptroller.

3 (760 ILCS 100/4) (from Ch. 21, par. 64.4)

4 Sec. 4. Care funds; deposits; investments.

5 Whenever a cemetery authority owning, operating,
6 controlling or managing a privately operated cemetery accepts
7 care funds, either in connection with the sale or giving away
8 at an imputed value of an interment right, entombment right or
9 inurnment right, or in pursuance of a contract, or whenever,
10 as a condition precedent to the purchase or acceptance of an
11 interment right, entombment right or inurnment right, such
12 cemetery authority requires the establishment of a care fund
13 or a deposit in an already existing care fund, then such
14 cemetery authority shall execute and deliver to the person
15 from whom received an instrument in writing which shall
16 specifically state: (a) the nature and extent of the care to be
17 furnished, and (b) that such care shall be furnished only in so
18 far as the net income derived from the amount deposited in
19 trust will permit ~~(the income from the amount so deposited,~~
20 ~~less necessary expenditures of administering the trust, shall~~
21 ~~be deemed the net income),~~ and (c) that not less than the
22 following amounts will be set aside and deposited in trust:

23 1. For interment rights, \$1 per square foot of the
24 space sold or 15% of the sales price or imputed value,
25 whichever is the greater, with a minimum of \$25 for each

1 individual interment right.

2 2. For entombment rights, not less than 10% of the
3 sales price or imputed value with a minimum of \$25 for each
4 individual entombment right.

5 3. For inurnment rights, not less than 10% of the
6 sales price or imputed value with a minimum of \$15 for each
7 individual inurnment right.

8 4. For any transfer of interment rights, entombment
9 rights, or inurnment rights recorded in the records of the
10 cemetery authority, excepting only transfers between
11 members of the immediate family of the transferor, a
12 minimum of \$25 for each such right transferred. For the
13 purposes of this paragraph "immediate family of the
14 transferor" means the spouse, parents, grandparents,
15 children, grandchildren, and siblings of the transferor.

16 5. Upon an interment, entombment, or inurnment in a
17 grave, crypt, or niche in which rights of interment,
18 entombment, or inurnment were originally acquired from a
19 cemetery authority prior to January 1, 1948, a minimum of
20 \$25 for each such right exercised.

21 6. For the special care of any lot, grave, crypt, or
22 niche or of a family mausoleum, memorial, marker, or
23 monument, the full amount received.

24 Such setting aside and deposit shall be made by such
25 cemetery authority not later than 30 days after the close of
26 the month in which the cemetery authority gave away for an

1 imputed value or received the final payment on the purchase
2 price of interment rights, entombment rights, or inurnment
3 rights, or received the final payment for the general or
4 special care of a lot, grave, crypt or niche or of a family
5 mausoleum, memorial, marker or monument; and such amounts
6 shall be held by the trustee of the care funds of such cemetery
7 authority in trust in perpetuity for the specific purposes
8 stated in said written instrument. For all care funds received
9 by a cemetery authority, except for care funds received by a
10 cemetery authority pursuant to a specific gift, grant,
11 contribution, payment, legacy, or contract that are subject to
12 investment restrictions more restrictive than the investment
13 provisions set forth in this Act, and except for care funds
14 otherwise subject to a trust agreement executed by a person or
15 persons responsible for transferring the specific gift, grant,
16 contribution, payment, or legacy to the cemetery authority
17 that contains investment restrictions more restrictive than
18 the investment provisions set forth in this Act, the cemetery
19 authority may, without the necessity of having to obtain prior
20 approval from any court in this State, designate a new trustee
21 in accordance with this Act and invest the care funds in
22 accordance with this Section, notwithstanding any contrary
23 limitation contained in the trust agreement.

24 Any such cemetery authority engaged in selling or giving
25 away at an imputed value interment rights, entombment rights
26 or inurnment rights, in conjunction with the selling or giving

1 away at an imputed value any other merchandise or services not
2 covered by this Act, shall be prohibited from increasing the
3 sales price or imputed value of those items not requiring a
4 care fund deposit under this Act with the purpose of
5 allocating a lesser sales price or imputed value to items that
6 require a care fund deposit.

7 In the event any sale that would require a deposit to such
8 cemetery authority's care fund is made by a cemetery authority
9 on an installment basis, and the installment contract is
10 factored, discounted, or sold to a third party, the cemetery
11 authority shall deposit the amount due to the care fund within
12 30 days after the close of the month in which the installment
13 contract was factored, discounted, or sold. If, subsequent to
14 such deposit, the purchaser defaults on the contract such that
15 no care fund deposit on that contract would have been
16 required, the cemetery authority may apply the amount
17 deposited as a credit against future required deposits.

18 The trust authorized by this Section shall be a single
19 purpose trust fund. In the event of the seller's bankruptcy,
20 insolvency, or assignment for the benefit of creditors, or an
21 adverse judgment, the trust funds shall not be available to
22 any creditor as assets of the cemetery authority or to pay any
23 expenses of any bankruptcy or similar proceeding, but shall be
24 retained intact to provide for the future maintenance of the
25 cemetery. Except in an action by the Comptroller to revoke a
26 license issued pursuant to this Act and for creation of a

1 receivership as provided in this Act, the trust shall not be
2 subject to judgment, execution, garnishment, attachment, or
3 other seizure by process in bankruptcy or otherwise, nor to
4 sale, pledge, mortgage, or other alienation, and shall not be
5 assignable except as approved by the Comptroller. The changes
6 made by this amendatory Act of the 91st General Assembly are
7 intended to clarify existing law regarding the inability of
8 licensees to pledge the trust.

9 (Source: P.A. 91-7, eff. 6-1-99.)

10 (760 ILCS 100/4.1 new)

11 Sec. 4.1. Distributions.

12 (a) A cemetery authority may take distributions from its
13 fund either by distributing:

14 (1) ordinary income; or

15 (2) total return distribution.

16 (b) If a cemetery authority takes distributions from its
17 fund by total return distribution, the following apply:

18 (1) Fees and taxes may be paid from corpus.

19 (2) If the fees paid by the care fund exceed 2% of the
20 fair market value at the end of a given year, the amount in
21 excess shall be paid from the distributions.

22 (c) A cemetery authority may select a distribution method
23 by delivering written instructions to the trustee of the fund
24 no later than 30 days before the beginning of the calendar
25 year. The distribution method and the distribution rate

1 selected shall remain in effect unless the cemetery notifies
2 the trustee of its desire to effect a change, application for
3 the change has been submitted to the Comptroller as required
4 in Section 4.2, and copies of the documentation are submitted
5 to the trustee. If the trustee does not receive written
6 instructions from the cemetery authority informing the trustee
7 of the method of calculating chosen, then the trustee shall
8 calculate and distribute based on the ordinary income
9 distribution method. The trustee shall distribute income to
10 the cemetery authority at least annually or in more frequent
11 installments as agreed to by the trustee and cemetery
12 authority.

13 (760 ILCS 100/4.2 new)

14 Sec. 4.2. Application for total return distribution and
15 restrictions.

16 (a) An application for the implementation of the total
17 return distribution method shall be submitted to the
18 Comptroller at least 120 days before the effective date of the
19 election to receive total return distribution. In addition to
20 submitting payment of a reasonable application fee, the
21 cemetery authority shall provide the Comptroller with all of
22 the following:

23 (1) A written investment policy. The investment goals
24 shall be to achieve principal growth through allowable
25 investments for care fund trusts with a secondary goal of

1 achieving current income.

2 (2) A care fund trust agreement that clearly shows the
3 selection of the total return distribution method.

4 (3) A written distribution policy establishing the
5 total return percentage and initial estimated average fair
6 market value, using the most recent month-end balances as
7 the estimate for the current year, signed by the cemetery
8 authority or trustee, along with supporting documentation
9 and additional information as may be required by the rules
10 adopted under this Act.

11 (b) The application shall be considered approved unless
12 the cemetery authority or trustee is notified otherwise by the
13 Comptroller within 90 days of receipt. The notification shall
14 contain details of the information needed to remedy any
15 deficiencies in the application.

16 (c) The total return percentage elected may be reduced but
17 may not be increased unless additional application is made to
18 the Comptroller with documentation demonstrating the rate of
19 return of the care funds over the last 3 years to support an
20 increase in the percentage. The total return distribution
21 shall not exceed 5% of the average fair market value of the
22 fund assets in a given calendar year.

23 (d) A cemetery authority that has elected the total return
24 distribution method may elect to reconvert to the ordinary
25 income distribution method by submitting written documentation
26 to the Comptroller in support of the reconversion, including a

1 copy of the trust agreement, notification on the proposed
2 effective date of the reconversion, and any additional
3 information required by the Comptroller.

4 (e) The Comptroller may take corrective measures,
5 including reducing the total return percentage or requiring a
6 distribution of only ordinary income for a year under one or
7 more of the following circumstances:

8 (1) if the average fair market value of the care fund
9 from one 3-year period to the previous 3-year period
10 declines by 10% or more;

11 (2) if the average fair market value of the care fund
12 declines by more than 30% during a rolling 5-year period;

13 (3) if the fair market value of the fund at the
14 beginning of a fiscal year is less than 80% of the fair
15 market value of the fund on the first day of the fiscal
16 year when the care fund started making distributions based
17 on the total return distribution method;

18 (4) if there is an uncorrected care fund deficiency as
19 determined by the Comptroller's review of the annual
20 report; or

21 (5) if the Comptroller determines that the trustee is
22 not able to demonstrate sufficient knowledge and expertise
23 regarding the effective implementation of distributing
24 income for the maintenance of the cemetery using the total
25 return distribution method.

26 (f) The Comptroller may evaluate the care fund conditions

1 and choose not to impose corrective measures if the
2 Comptroller finds that:

3 (1) the reasons are due to unusual or temporary
4 factors not within the control of the cemetery authority
5 or the trustee and that could not have been reasonably
6 anticipated;

7 (2) the current investment policy of the fund is
8 reasonably designed to protect the fund from further
9 declines in fair market value; or

10 (3) the exception appears to be both necessary and
11 appropriate for the continued protections of the care
12 fund.

13 (760 ILCS 100/5) (from Ch. 21, par. 64.5)

14 Sec. 5. No cemetery authority, nor any agent, servant, or
15 employee of it, nor any other person, shall advertise,
16 represent, guarantee, promise, or contract that perpetual
17 care, permanent care, perpetual or permanent maintenance, care
18 forever, continuous care, eternal care, everlasting care, or
19 any similar or equivalent care, or care for any number of years
20 of any cemetery or of any lot, grave, crypt or niche, or of any
21 family mausoleum, memorial, marker, or monument, will be
22 furnished: Provided, however, that any cemetery authority may
23 advertise, represent, guarantee, promise or contract that care
24 will be furnished from the net income only derived from funds
25 held in trust as provided in Sections ~~Section~~ 3 and 4 of this

1 Act; and may advertise, represent, guarantee, promise or
2 contract that care will be given any lot, grave, crypt, or
3 niche, or any family mausoleum, memorial, marker, or monument
4 for any definite number of years, such care to be furnished
5 under a contract providing that the principal of the amount
6 paid under the contract shall be used to furnish the care and
7 further providing specifically the care to be given and the
8 number of years for which it is to be given.

9 (Source: Laws 1947, p. 338.)

10 (760 ILCS 100/14) (from Ch. 21, par. 64.14)

11 Sec. 14. The Comptroller may at any time investigate the
12 cemetery business of every licensee with respect to its care
13 funds. The Comptroller shall examine at least annually every
14 licensee who has ~~holds~~ \$250,000 or more in its care funds. For
15 that purpose, the Comptroller shall have free access to the
16 office and places of business and to such records of all
17 licensees and of all trustees of the care funds of all
18 licensees as shall relate to the acceptance, use and
19 investment of care funds. The Comptroller may require the
20 attendance of and examine under oath all persons whose
21 testimony he may require relative to such business and in such
22 cases the Comptroller or any qualified representative of the
23 Comptroller whom the Comptroller may designate, may administer
24 oaths to all such persons called as witnesses, and the
25 Comptroller, or any such qualified representative of the

1 Comptroller, may conduct such examinations. The cost of an
 2 initial examination shall be borne by the cemetery authority
 3 if it has \$10,000 or more in such fund; otherwise, by the
 4 Comptroller. The charge made by the Comptroller for such
 5 examination shall be based upon the total amount of care funds
 6 held by the cemetery authority as of the end of the calendar or
 7 fiscal year for which a report is required by Section 12 of
 8 this Act and shall be in accordance with the following
 9 schedule:

10	less than \$10,000.....	no charge;
11	\$10,000 or more but less than	
12	\$50,000.....	\$10;
13	\$50,000 or more but less than	
14	\$100,000	\$40;
15	\$100,000 or more but less than	
16	\$250,000	\$80;
17	\$250,000 or more	\$100.

18 Any licensee which is not required to be examined annually
 19 shall submit an annual report to the Comptroller containing
 20 such information as the Comptroller reasonably may request.

21 The Comptroller may order additional audits or
 22 examinations as he or she may deem necessary or advisable to
 23 ensure the safety and stability of the trust funds and to
 24 ensure compliance with this Act. These additional audits or
 25 examinations shall only be made after good cause is
 26 established by the Comptroller in the written order. The

1 grounds for ordering these additional audits or examinations
2 may include, but shall not be limited to:

3 (1) material and unverified changes or fluctuations in
4 trust balances;

5 (2) the licensee changing trustees more than twice in
6 any 12-month period;

7 (3) any withdrawals or attempted withdrawals from the
8 trusts in violation of this Act; or

9 (4) failure to maintain or produce documentation
10 required by this Act for deposits into trust accounts or
11 trust investment activities.

12 Prior to ordering an additional audit or examination, the
13 Comptroller shall request the licensee to respond and comment
14 upon the factors identified by the Comptroller as warranting
15 the subsequent examination or audit. The licensee shall have
16 30 days to provide a response to the Comptroller. If the
17 Comptroller decides to proceed with the additional examination
18 or audit, the licensee shall bear the full cost of that
19 examination or audit, up to a maximum of \$7,500. The
20 Comptroller may elect to pay for the examination or audit and
21 receive reimbursement from the licensee. Payment of the costs
22 of the examination or audit by a licensee shall be a condition
23 of receiving or maintaining a license under this Act. All
24 moneys received by the Comptroller for examination or audit
25 fees shall be maintained in a separate account to be known as
26 the Comptroller's Administrative Fund. This Fund, subject to

1 appropriation by the General Assembly, may be utilized by the
2 Comptroller for enforcing this Act and other purposes that may
3 be authorized by law.

4 (Source: P.A. 89-615, eff. 8-9-96.)

5 (760 ILCS 100/15a) (from Ch. 21, par. 64.15a)

6 Sec. 15a. Where any cemetery authority owning, operating,
7 controlling or managing a privately operated cemetery or any
8 trustee for the same has accepted care funds within the
9 meaning of this Act, and is considered abandoned or seeks
10 dissolution ~~dissolution is sought by such cemetery authority~~
11 in any manner, by resolution of such cemetery authority, or
12 the trustees thereof, notice shall be given to the Comptroller
13 of such intention to dissolve, and proper disposition shall be
14 made of the care funds so held for the general benefit of such
15 lot owners by or for the benefit of such cemetery authority, as
16 provided by law, or in accordance with the trust provisions of
17 any gift, grant, contribution, payment, legacy or pursuant to
18 any contract whereby such funds were created. The Comptroller
19 represented by the Attorney General may apply to the circuit
20 court for the appointment of a receiver, trustee, successor in
21 trust, or for directions of such court as to the proper
22 disposition to be made of such care funds, to the end that the
23 uses and purposes for which such trust or care funds were
24 created may be accomplished. Where no such receiver is
25 available, the circuit court may order a willing local

1 municipality, township, county, or city to take over the
2 cemetery. Any existing deed or care funds may be conveyed or
3 transferred to the unit of local government. If there is no
4 party available to convey the deed or transfer the care funds,
5 then a judicial deed and court order may be obtained in the
6 county in which the cemetery is located, and such deed or other
7 writing, if it relates to land, shall promptly, after its
8 execution by a judge or the sheriff, be recorded in the
9 recorder's office of the county wherein the land is situated.
10 Any cemetery taken over by a local municipality, township,
11 county, or city shall be considered a municipal cemetery for
12 the purposes of this Act.

13 (Source: P.A. 87-747; 88-477.)

14 (760 ILCS 100/25 rep.)

15 Section 10. The Cemetery Care Act is amended by repealing
16 Section 25.

17 Section 99. Effective date. This Act takes effect January
18 1, 2025.