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Statutory Authority: 40-8-70

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History: 4768

By Date Action Description Jt. Res. No. Expiration Date

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- 01/09/2018 Received by Lt. Gov & Speaker 05/09/2018

H 01/09/2018 Referred to Committee

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 provided for in the Regulation

Document No. 4768

**DEPARTMENT OF LABOR, LICENSING AND REGULATION**

**PERPETUAL CARE CEMETERY BOARD**

Chapter 21

Statutory Authority: 1976 Code Section 40-8-70

21-2. Definitions.

**Synopsis:**

 The South Carolina Perpetual Care Cemetery Board proposes to amend its regulations relating to the reporting requirements for a cemetery company’s care and maintenance trust fund and merchandise fund from every three years to annually.

 A Notice of Drafting was published in the *State Register* on July 28, 2017.

**Instructions:**

 Replace regulation as shown below. All other items and sections remain unchanged.

**Text:**

21-2. Definitions.

 (1) “Complaint log” is a required record, pursuant to Section 40-8-100(B), of written complaints received regarding cemeteries. This log must be kept in writing by the cemetery.

 (2) “Examined”, as used in Section 40-8-100(A), and subsequently with “examination”, means a special report to be determined by the board. The Cemetery Board will, as often as it deems necessary, make a physical examination of each cemetery within reasonable business hours to insure compliance with applicable laws.

 (3) “Financial institution” means a bank, trust company, or savings and loan association authorized by law to do business in this State.

 (4) “Licensed public accountant” means public accountant (PA) or certified public accountant (CPA) licensed in one of the United States or its territories and this accountant must practice independently from the cemetery company the accountant examines. Said accountant, pursuant to Section 40-8-100(A), shall examine a cemetery company’s care and maintenance trust fund and merchandise fund annually even if there was not a previous account.

 (5) “Licensee” means a person or entity granted an authorization or license to operate pursuant to this chapter and refers to a person holding a license granted pursuant to this chapter.

 (6) “Nature preserve”, for the purposes of this chapter, is a conservation burial ground for the internment of human remains.

 (7) “Opening/closing” means the process of opening and closing of a grave site, which must be done in a timely manner.

 (8) “Principal place of business” means the licensed cemetery’s office or primary in-state location, as per Section 40-8-100(A).

 (9) “Services” or “cemetery services” means any act or activity by a cemetery in relation to arranging, supervising, interring or disposing of the remains or commemorating the memory of deceased human beings.

 (10) “Non-Profit Cemetery” means a cemetery owned by a non-profit group which has established 501(C)(3) status with the Internal Revenue Service (IRS).

**Fiscal Impact Statement:**

 There will be no cost incurred by the State or any of its political subdivisions for these regulations.

**Statement of Rationale:**

 These updated regulations will relieve a cemetery of the burden of maintaining 36 months’ worth of records for the purpose of compliance with government reporting requirements. It will also give the Board an opportunity to discover problems sooner rather than later, thereby better protecting the public from potential harm.