

## 52 N.J.R. 897(a)

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### RULE ADOPTIONS

#### Reporter

52 N.J.R. 897(a)

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#### Agency

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LAW AND PUBLIC SAFETY > DIVISION OF CONSUMER AFFAIRS > **CEMETERY BOARD**

#### Administrative Code Citation

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**Adopted Amendment: N.J.A.C. 13:44J-5.6**

#### Text

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#### Annual Reports

Proposed: August 19, 2019, at 51 N.J.R. 1350(a).

Adopted: November 14, 2019, by the Cemetery Board, William C. Nichols, President.

Filed: March 19, 2020, as R.2020 d.050, **without change.**

Authority: N.J.S.A. 45:27-4 and P.L. 2013, c. 201.

Effective Date: April 20, 2020.

Expiration Date: April 5, 2025.

#### Summary of Public Comment and Agency Response:

The official comment period ended October 18, 2019. **No comments were received.**

#### Federal Standards Statement

A Federal standards analysis is not required because there are no Federal laws or standards applicable to the adopted amendments.

## Regulations

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**Full text** of the adoption follows:

### **SUBCHAPTER 5. CEMETERY COMPANIES**

#### **13:44J-5.6** Annual reports

**(a) - (d)** (No change.)

**(e)** Along with the annual report filed pursuant to (a) above, a cemetery company shall submit the following:

- 1.** For a cemetery company that files an Internal Revenue Service Form 990, a copy of that form and a copy of its annual financial report filed with the Attorney General pursuant to N.J.S.A. 45:17A-24;
- 2.** For a cemetery company that does not file an Internal Revenue Service Form 990 or that files an Internal Revenue Service Form 990-EZ, a copy of its annual financial report filed with the Attorney General pursuant to N.J.S.A. 45:17A-24; or
- 3.** For a cemetery company that is not required to file a report with the Attorney General pursuant to N.J.S.A. 45:17A-24, the following information:
  - i.** Annual gross revenue;
  - ii.** Annual expenses, including total compensation;
  - iii.** Amounts in operating accounts;
  - iv.** The name and address of the institution(s) at which operating accounts are held; and
  - v.** An annual financial statement certified by the owners.