

As Introduced

132nd General Assembly

Regular Session

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H. B. No. 168

Representative Stein

Cosponsors: Representatives Bocchieri, Brenner, Hambley, LaTourette, Seitz

A BILL

To amend sections 1721.21, 1721.211, 4767.01, 1
4767.02, 4767.03, 4767.04, 4767.05, 4767.06, 2
4767.07, and 4767.08 and to enact sections 3
4767.021, 4767.09, and 4767.10 of the Revised 4
Code to modify duties of the Division of Real 5
Estate in the Department of Commerce regarding 6
cemetery registration, to specify cemetery 7
owners must reasonably maintain cemeteries, to 8
establish the Cemetery Grant Program, and to 9
make an appropriation. 10

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF OHIO:

Section 1. That sections 1721.21, 1721.211, 4767.01, 11
4767.02, 4767.03, 4767.04, 4767.05, 4767.06, 4767.07, and 12
4767.08 be amended and sections 4767.021, 4767.09, and 4767.10 13
of the Revised Code be enacted to read as follows: 14

Sec. 1721.21. (A) As used in this section: 15

(1) "Person" means any corporation, company, partnership, 16
individual, or other entity owning or operating a cemetery for 17
the disposition of human remains. 18

(2) "Cemetery" means any one or a combination of more than 19
one of the following: 20

(a) A burial ground for earth interments; 21

(b) A mausoleum for crypt entombments; 22

(c) A columbarium for the deposit of cremated remains; 23

(d) A scattering ground for the spreading of cremated 24
remains. 25

(3) "Interment" means the disposition of human remains by 26
earth burial, entombment, or inurnment. 27

(4) "Burial right" means the right of earth interment. 28

(5) "Entombment right" means the right of entombment in a 29
mausoleum. 30

(6) "Columbarium right" means the right of inurnment in a 31
columbarium for cremated remains. 32

(7) "Human remains" means any part of the body of a 33
deceased human being, in any stage of decomposition or state of 34
preservation, or the remaining bone fragments from the body of a 35
deceased human being that has been reduced by cremation or 36
alternative disposition. 37

(B) No person shall operate or continue to operate any 38
cemetery in this state unless an endowment care trust is 39
established and maintained as required by this section. 40

(C) Any person desiring to operate any cemetery that is 41
organized or developed after July 1, 1970, before offering to 42
sell or selling any burial lot, burial right, entombment right, 43
or columbarium right in that cemetery, shall first establish an 44
endowment care trust, segregated from other assets, and place in 45

that fund a minimum of fifty thousand dollars in cash or in 46
bonds of the United States, this state, or any county or 47
municipal corporation of this state. 48

Whenever any person described in this division has placed 49
another fifty thousand dollars in the endowment care trust out 50
of gross sales proceeds, in addition to the deposit required by 51
this division, that person, after submitting proof of this fact 52
to the trustees of the endowment care trust, may be paid a 53
distribution in the sum of fifty thousand dollars from the 54
endowment care trust. 55

(D) Any person desiring to operate or to continue to 56
operate any cemetery after July 1, 1970, shall place into the 57
endowment care trust as required by this section not less than 58
ten per cent of the gross sales proceeds received from the sale 59
of any burial lot, burial right, entombment right, or 60
columbarium right. This percentage shall be placed in the 61
endowment care trust no later than thirty days following the 62
month in which the entire gross sales are received. 63

(E) The trustees of the endowment care trust shall consist 64
of at least three individuals who have been residents of the 65
county in which the cemetery is located for at least one year, 66
or a trust company licensed under Chapter 1111. of the Revised 67
Code or a national bank or federal savings association that has 68
securities pledged in accordance with section 1111.04 of the 69
Revised Code. If the trustees are not a financial institution or 70
trust company, the trustees shall be bonded by a ~~corporate-~~ 71
~~surety or fidelity bond, or insured under an insurance policy~~ 72
less any deductible, in an aggregate amount of not less than one 73
hundred per cent of the funds held by the trustees. The trustees 74
or their agent shall, on a continuous basis, keep exact records 75

as to the amount of funds under any joint account or trust 76
instrument being held for the individual beneficiaries showing 77
the amount paid, the amount deposited and invested, and accruals 78
and income. 79

The funds of the endowment care trust shall be held and 80
invested in the manner in which trust funds are permitted to be 81
held and invested pursuant to sections 2109.37 and 2109.371 of 82
the Revised Code or, if provided for in the instrument creating 83
the trust, pursuant to the Ohio Uniform Prudent Investor Act. 84

(F) Any person offering to sell or selling any burial lot, 85
burial right, entombment right, or columbarium right shall give 86
to the purchaser of the lot or right, at the time of sale, a 87
written agreement that identifies and unconditionally guarantees 88
to the purchaser the specific location of the lot or the 89
specific location to which the right applies. 90

(G) No person shall open or close any grave, crypt, or 91
niche for the interment of human remains in a cemetery without 92
the permission of the cemetery association or other entity 93
having control and management of the cemetery. 94

(H) Except as provided in division (G) of this section, 95
this section does not apply to a family cemetery as defined in 96
section 4767.02 of the Revised Code, to any cemetery that is 97
owned and operated entirely and exclusively by churches, 98
religious societies, established fraternal organizations, 99
municipal corporations, or other political subdivisions of the 100
state, or to a national cemetery. 101

(I) The dividend and interest income from the endowment 102
care trust shall be used only for the cost and expenses incurred 103
to establish, manage, and administer the trust and for the 104

maintenance, supervision, improvement, and preservation of the 105
grounds, lots, buildings, equipment, statuary, and other real 106
and personal property of the cemetery. 107

(J) (1) Annual reports of all the assets and investments of 108
the endowment care trust shall be prepared and maintained, and 109
shall be available for inspection at reasonable times by any 110
owner of interment rights in the cemetery. 111

(2) Every cemetery required to establish and maintain an 112
endowment care trust shall ~~file an affidavit annually with the~~ 113
~~division of real estate of the department of commerce, in a form~~ 114
~~prescribed by the division, certifying under oath~~ ensure each of 115
the following: 116

(a) That the cemetery has deposited, at the time specified 117
in division (D) of this section, the amounts required by that 118
division in the cemetery's endowment care trust; 119

(b) That only dividend and interest income have been paid 120
from the endowment care trust, and the cemetery used the amounts 121
withdrawn only for the purposes specified in division (I) of 122
this section; 123

(c) That all principal and capital gains have remained in 124
the endowment care trust; 125

(d) That the endowment care trust has not been used to 126
collateralize or guarantee loans and has not otherwise been 127
subjected to any consensual lien; 128

(e) That the endowment care trust is invested in 129
compliance with the investing standards set forth in sections 130
2109.37 and 2109.371 of the Revised Code, or, if provided for in 131
the instrument creating the trust, the Ohio Uniform Prudent 132
Investor Act. 133

(3) Every cemetery required to establish and maintain an 134
endowment care trust shall file an affidavit annually with the 135
division of real estate of the department of commerce, in a form 136
prescribed by the division, certifying under oath the cemetery 137
satisfied division (J) (2) of this section. 138

Sec. 1721.211. (A) As used in this section, "preneed 139
cemetery merchandise and services contract" means a written 140
agreement, contract, or series of contracts to sell or otherwise 141
provide an outer burial container, monument, marker, urn, other 142
type of merchandise customarily sold by cemeteries, or opening 143
and closing services to be used or provided in connection with 144
the final disposition of a dead human body, where payment for 145
the container, monument, marker, urn, other type of merchandise 146
customarily sold by cemeteries, or opening and closing services 147
is made either outright or on an installment basis, prior to the 148
death of the person so purchasing or for whom so purchased. 149
"Preneed cemetery merchandise and services contract" does not 150
include any preneed funeral contract or any agreement, contract, 151
or series of contracts pertaining to the sale of any burial lot, 152
burial or interment right, entombment right, or columbarium 153
right with respect to which an endowment care trust is 154
established or is exempt from establishment pursuant to section 155
1721.21 of the Revised Code. 156

(B) Subject to the limitations and restrictions contained 157
in Chapters 1101. to 1127. of the Revised Code, a trust company 158
licensed under Chapter 1111. of the Revised Code or a national 159
bank or federal savings association that pledges securities in 160
accordance with section 1111.04 of the Revised Code or the 161
individuals described in division (C) (2) of this section have 162
the power as trustee to receive moneys under a preneed cemetery 163
merchandise and services contract and to hold and invest such 164

moneys in accordance with sections 2109.37 and 2109.371 of the 165
Revised Code ~~moneys under a preneed cemetery merchandise and~~ 166
~~services contract~~ or, if provided for in the instrument creating 167
the trust, in accordance with the Ohio Uniform Prudent Investor 168
Act. 169

(C) (1) The greater of one hundred ten per cent of the 170
seller's actual cost or thirty per cent of the seller's retail 171
price of the merchandise and seventy per cent of the seller's 172
retail price of the services to be provided under a preneed 173
cemetery merchandise and services contract shall remain intact 174
as a fund and held in a preneed cemetery merchandise and 175
services trust until the death of the person for whose benefit 176
the contract is made or the merchandise is delivered as set 177
forth in division (K) of this section. However, any moneys held 178
pursuant to this section shall be released upon demand of the 179
person for whose benefit the contract was made or upon the 180
demand of the seller for its share of the moneys held and earned 181
interest if the contract has been canceled as set forth in 182
division (G) of this section. 183

(2) The trustee of the ~~fund described in division (C) (1)~~ 184
~~of this section~~ preneed cemetery merchandise and services trust 185
shall be a trust company licensed under Chapter 1111. of the 186
Revised Code or a national bank or federal savings association 187
that pledges securities in accordance with section 1111.04 of 188
the Revised Code or at least three individuals who have been 189
residents of the county in which the seller is located for at 190
least one year, each of whom shall be bonded by a ~~corporate~~ 191
~~surety fidelity bond, or insured under an insurance policy less~~ 192
any deductible, in an amount that is at least equal to the 193
amount deposited in the ~~fund trust~~ of which those persons serve 194
as trustee. Amounts in the ~~fund trust~~ shall be held and invested 195

in the manner in which trust funds are permitted to be held and 196
invested pursuant to sections 2109.37 and 2109.371 of the 197
Revised Code or, if provided for in the instrument creating the 198
trust, in accordance with the Ohio Uniform Prudent Investor Act. 199

(3) Every preneed cemetery and merchandise contract 200
entered into on or after ~~the effective date of this amendment~~ 201
October 12, 2006, shall include a provision in substantially the 202
following form: 203

NOTICE: Under Ohio law, the person holding the right of 204
disposition of the remains of the beneficiary of this contract 205
pursuant to section 2108.70 or 2108.81 of the Revised Code will 206
have the right to purchase cemetery merchandise and services 207
inconsistent with the merchandise and services set forth in this 208
contract. However, the beneficiary is encouraged to state his or 209
her preferences as to the manner of final disposition in a 210
declaration of the right of disposition pursuant to section 211
2108.72 of the Revised Code, including that the arrangements set 212
forth in this contract shall be followed. 213

(D) Within thirty days after the last business day of the 214
month in which the seller of cemetery merchandise or services 215
receives final contractual payment under a preneed cemetery 216
merchandise and services contract, the seller shall deliver the 217
greater of one hundred ten per cent of the seller's actual cost 218
or thirty per cent of the seller's retail price of the 219
merchandise and seventy per cent of the seller's current retail 220
price of the services as of the date of the contract to a 221
trustee or to trustees as described in division (C) (2) of this 222
section, and the moneys and accruals or income on the moneys 223
shall be held in a fund in a preneed cemetery merchandise and 224
services trust and designated for the person for whose benefit 225

the fund was established as a preneed cemetery merchandise and services contract fund. 226
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(E) The moneys received from more than one preneed cemetery merchandise and services contract may, at the option of the persons for whose benefit the contracts are made, be placed in a common or pooled trust fund in this state under a single trust instrument. If three individuals are designated as the trustees as provided in division (C) (2) of this section, they shall be bonded by a ~~corporate surety or fidelity bond, or insured under an insurance policy less any deductible,~~ in an aggregate amount of not less than one hundred per cent of the funds held by them as trustees. The trustees or their agent shall, on a continuous basis, keep exact records as to the amount of funds under a single trust instrument being held for the individual beneficiaries showing the amount paid, the amount deposited and invested, and accruals and income. 228
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(F) (1) ~~Except as provided in division (F) (2) of this section, the~~ The seller of merchandise or services under a preneed cemetery merchandise and services contract shall annually submit to the division of real estate of the department of commerce an affidavit in a form prescribed by the division, sworn under oath, specifying ensure each of the following: 242
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(a) That, within the time specified in division (D) of this section, the amounts required by that division were deposited in an appropriate fund in a preneed cemetery merchandise and services trust; 248
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(b) That the ~~fund~~ preneed cemetery merchandise and services trust has not been used to collateralize or guarantee loans and has not otherwise been subjected to any consensual lien; 252
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(c) That the ~~fund~~preneed cemetery merchandise and services trust is invested in compliance with the investing standards set forth in sections 2109.37 and 2109.371 of the Revised Code or, if provided for in the instrument creating the trust, in accordance with the Ohio Uniform Prudent Investor Act;

(d) That no moneys have been removed from the ~~fund~~preneed cemetery merchandise and services trust, except as provided for in this section.

(2) Except as provided in division (F)(3) of this section, the seller of merchandise or services under a preneed cemetery merchandise and services contract shall annually submit to the division of real estate of the department of commerce an affidavit in a form prescribed by the division, certifying under oath the seller satisfied division (F)(1) of this section.

(3) A licensed funeral director who sells preneed funeral contracts and who also sells merchandise or services under a preneed cemetery merchandise and services contract shall be deemed to have met the requirement in division (F)~~(1)~~(2) of this section by submitting the annual preneed cemetery merchandise and services contract affidavit to the board of embalmers and funeral directors along with or as part of the annual preneed funeral contract report required under divisions (I) and (J) of section 4717.31 of the Revised Code.

(G) This division is subject to division (I) of this section.

Any person upon initially entering into a preneed cemetery merchandise and services contract may, within seven days, cancel the contract and request and receive from the seller one hundred per cent of all payments made under the contract. After the

expiration of the above period, any person who has entered into 285
a preneed cemetery merchandise and services contract may, on not 286
less than fifteen days' notice, cancel the contract and request 287
and receive from the seller sixty per cent of the payments made 288
under the contract which have been paid up to the time of 289
cancellation; except that, if a preneed cemetery merchandise and 290
services contract stipulates a firm or fixed or guaranteed price 291
for the merchandise or services for future use at a time 292
determined by the death of the person on behalf of whom payments 293
are made, the person who has entered into the contract may, if 294
the merchandise has not been delivered or the services have not 295
been performed as set forth in division (K) or (L) of this 296
section, on not less than fifteen days' notice, cancel the 297
contract and receive from the seller sixty per cent of the 298
principal paid pursuant to the contract and not less than eighty 299
per cent of any interest paid, up to the time of cancellation, 300
and not less than eighty per cent of any accrual or income 301
earned while the moneys have been held pursuant to divisions (C) 302
and (D) of this section, up to the time of cancellation. Upon 303
cancellation, after the moneys have been distributed to the 304
beneficiary pursuant to this division, all remaining moneys 305
being held pursuant to divisions (C) and (D) of this section 306
shall be paid to the seller. If more than one person enters into 307
the contract, all of those persons must request cancellation for 308
it to be effective under this division. In such a case, the 309
seller shall refund to each person only those moneys that each 310
person has paid under the contract. 311

(H) Upon receipt of a certified copy of the certificate of 312
death or evidence of delivery of the merchandise or performance 313
of the services pursuant to division (K) or (L) of this section, 314
the trustee described in division (C)(2) of this section or its 315

agent, shall forthwith pay the fund and accumulated interest, if 316
any, to the person entitled to them under the preneed cemetery 317
merchandise and services contract. The payment of the fund and 318
accumulated interest pursuant to this section, either to a 319
seller or person making the payments, shall relieve the trustee 320
of any further liability on the fund or accumulated interest. 321

(I) Notwithstanding any other provision of this section, 322
any preneed cemetery merchandise and services contract may 323
specify that it is irrevocable. All irrevocable preneed cemetery 324
merchandise and services contracts shall include a clear and 325
conspicuous disclosure of irrevocability in the contract and any 326
person entering into an irrevocable preneed cemetery merchandise 327
and services contract shall sign a separate acknowledgment of 328
the person's waiver of the right to revoke. If a contract 329
satisfies the requirements of this division, division (G) of 330
this section does not apply to that contract. 331

(J) Any preneed cemetery merchandise and services contract 332
that involves the payment of money shall be in writing and in 333
compliance with the laws and rules of this state. 334

(K) For purposes of this section, the seller is considered 335
to have delivered merchandise pursuant to a preneed cemetery 336
merchandise and services contract when either of the following 337
occur: 338

(1) The seller makes actual delivery of the merchandise to 339
the beneficiary, or the seller pays for the merchandise and 340
identifies it as being stored for the benefit of the beneficiary 341
at a manufacturer's warehouse. 342

(2) The seller receives delivery of the merchandise on 343
behalf of the beneficiary, and all of the following occur: 344

(a) The merchandise is permanently affixed to or stored 345
upon the real property of a cemetery located in this state. 346

(b) The seller notifies the beneficiary of receipt of the 347
merchandise and identifies the specific location of the 348
merchandise. 349

(c) The seller at the time of the beneficiary's final 350
payment provides the beneficiary with evidence of ownership in 351
the beneficiary's name showing the merchandise to be free and 352
clear of any liens or other encumbrances. 353

(L) For purposes of this section, a seller is considered 354
to have performed services pursuant to a preneed cemetery 355
merchandise and services contract when the beneficiary's next of 356
kin signs a written statement that the services have been 357
performed or, if no next of kin of the beneficiary can be 358
located through reasonable diligence, when the owner or other 359
person responsible for the operation of the cemetery signs a 360
statement of that nature. 361

(M) Notwithstanding any other provision of this chapter, 362
any trust may be charged a trustee's fee, which is to be 363
deducted from the earned income or accruals on that trust. The 364
fee shall not exceed the amount that is regularly or usually 365
charged for similar services rendered by the trustee described 366
in division (C)(2) of this section when serving as a trustee. 367

(N) The general assembly intends that this section be 368
construed as a limitation upon the manner in which a person is 369
permitted to accept moneys in prepayment for merchandise and 370
services to be delivered or provided in the future, or 371
merchandise and services to be used or provided in connection 372
with the final disposition of human remains, to the end that at 373

all times members of the public may have an opportunity to 374
arrange and pay for merchandise and services for themselves and 375
their families in advance of need while at the same time 376
providing all possible safeguards whereunder the prepaid moneys 377
cannot be dissipated, whether intentionally or not, so as to be 378
available for the payment for merchandise and services and the 379
providing of merchandise and services used or provided in 380
connection with the final disposition of dead human bodies. 381

(O) This section does not apply to the seller or provider 382
of merchandise or services under a preneed cemetery merchandise 383
and services contract if the contract pertains to a cemetery 384
that is owned and operated entirely and exclusively by an 385
established and legally cognizable church or denomination that 386
is exempt from federal income taxation under section 501(c)(3) 387
of the "Internal Revenue Code of 1954," 26 U.S.C.A. 501, an 388
established fraternal organization, or a municipal corporation 389
or other political subdivision of the state, to a cemetery that 390
is a national cemetery, or to a cemetery that is a family 391
cemetery as defined in section 4767.02 of the Revised Code; 392
provided that, on a voluntary basis, rules and other measures 393
are adopted to safeguard and secure all moneys received under a 394
preneed cemetery merchandise and services contract. 395

(P) This section does not prohibit persons other than 396
cemetery corporations or associations from selling outer burial 397
containers, monuments, markers, urns, or other types of 398
merchandise customarily sold by cemeteries pursuant to a preneed 399
cemetery merchandise and services contract; however all sellers 400
of merchandise pursuant to a preneed cemetery merchandise and 401
services contract shall comply with this section unless the 402
seller is specifically exempt from this section. 403

(Q) Any contract for preneed services or merchandise 404
entered into with a cemetery not registered under section 405
4767.03 of the Revised Code is voidable. 406

Sec. 4767.01. As used in sections 4767.01 to ~~4767.08~~ 407
4767.10 of the Revised Code: 408

(A) "Cemetery," "interment," "burial right," "entombment 409
right," ~~and~~ "columbarium right," and "human remains" have the 410
same meanings as in section 1721.21 of the Revised Code. 411

(B) "Political subdivision" means one or more municipal 412
corporations, townships, or other bodies corporate and politic 413
authorized to operate and maintain a cemetery under the law of 414
this state. 415

(C) "Division of real estate" may be used interchangeably 416
with, and for all purposes has the same meaning as, "division of 417
real estate and professional licensing." 418

(D) "Superintendent" or "superintendent of the division of 419
real estate" means the superintendent of the division of real 420
estate and professional licensing of this state. Whenever the 421
division or superintendent of real estate is referred to or 422
designated in any statute, rule, contract, or other document, 423
the reference or designation shall be deemed to refer to the 424
division or superintendent of real estate and professional 425
licensing, as the case may be. 426

Sec. 4767.02. (A) Except as otherwise provided in division 427
~~(C)~~ (D) of this section, no person, church, religious society, 428
established fraternal organization, or political subdivision of 429
the state shall own, operate, or maintain a cemetery unless the 430
cemetery is registered pursuant to section 4767.03 of the 431
Revised Code. 432

(B) The superintendent of the division of real estate in 433
the department of commerce shall perform all of the following 434
duties: 435

~~(1) Adopt, amend, and rescind rules in accordance with~~ 436
~~Chapter 119. of the Revised Code to carry out sections 4767.02-~~ 437
~~to 4767.04 of the Revised Code governing the registration of~~ 438
~~cemeteries; Administer this chapter;~~ 439

(2) Issue orders necessary to implement this chapter; 440

(3) Administer the cemetery grant program established 441
under section 4767.10 of the Revised Code; 442

(4) Prescribe the form and content of all applications to 443
be used for registration and renewal of registration pursuant to 444
section 4767.03 of the Revised Code; 445

~~(3)-(5)~~ (5) Review applications for registration and issue 446
registration certificates to cemeteries that meet the 447
qualifications for registration pursuant to sections 4767.03 and 448
4767.04 of the Revised Code; 449

~~(4)-(6)~~ (6) Collect all fees related to the registration and 450
renewal of registration certificates for cemeteries; 451

~~(5)-(7)~~ (7) Maintain a written record of each cemetery 452
registered with the division, which shall include such 453
documentation as required in division (A) of section 4767.04 of 454
the Revised Code. The record shall be available for inspection 455
by the public and copies shall be made available pursuant to 456
division (B) of section 149.43 of the Revised Code. 457

~~(6)-(8)~~ (8) Revoke the registration of any cemetery owner or 458
operator convicted of a violation of section 1721.21 or 1721.211 459
of the Revised Code immediately upon receipt of notice of the 460

conviction pursuant to section 119.06 of the Revised Code; 461

~~(7)~~ (9) Hire all division personnel necessary to implement 462
this chapter; 463

~~(8) Prohibit the sale of the assets or stock of a cemetery~~ 464
~~by refusing~~ (10) Refuse to issue a registration certificate to 465
the purchaser of management rights, assets, or stock of a 466
cemetery until the dispute resolution commission has received 467
audited financial either of the following: 468

(a) Financial statements audited by a certified public 469
accountant showing to the commission's satisfaction that all 470
current funds required to be deposited and maintained pursuant 471
to sections 1721.21 and 1721.211 of the Revised Code have been 472
deposited and maintained; 473

~~(9) With the dispute resolution commission's advice and~~ 474
~~consent, subpoena cemetery personnel to attend hearings before~~ 475
~~the commission; or~~ 476

(b) A plan agreed to by the parties and approved by the 477
commission in accordance with division (G) of section 4767.06 of 478
the Revised Code. 479

(11) Establish and maintain an investigation and audit 480
section within the division of real estate in the department of 481
commerce to conduct investigations pursuant to division (A) of 482
section 4767.08 of the Revised Code and to audit the financial 483
records of a cemetery to ensure compliance with sections 1721.21 484
and 1721.211 of the Revised Code at least every five years, or 485
more often as the section deems necessary. The investigators or 486
auditors of the section may review and audit the business 487
records of cemeteries during normal business hours. 488

(C) Investigators, auditors, and other personnel of the 489

division or commission shall maintain the confidentiality of 490
information obtained from cemeteries, complainants, or other 491
persons during an investigation or while conducting an 492
inspection, audit, and other inquiry under division (B)(11) of 493
this section, and of all other reports, documents, and work 494
product that result from that information and that are prepared 495
by the investigators, auditors, or other personnel of the 496
division or commission. Such information and other reports, 497
documents, and work product are not a public record for purposes 498
of section 149.43 of the Revised Code. 499

(D) Sections 4767.02 to 4767.04 of the Revised Code do not 500
apply to or affect a family cemetery or a cemetery in which 501
there have been no interments during the previous twenty-five 502
calendar years. As used in this division, "family cemetery" 503
means a cemetery containing the human remains of persons, at 504
least three-fourths of whom have a common ancestor or who are 505
the spouse or adopted child of that common ancestor. 506

Sec. 4767.021. The Ohio cemetery dispute resolution 507
commission or the superintendent of the division of real estate 508
in the department of commerce may compel, by order or subpoena, 509
the production of any book, paper, or document in relation to 510
any matter over which the commission or superintendent has 511
jurisdiction and which is the subject of inquiry and 512
investigation by the commission or superintendent. The 513
commission or superintendent may also compel, by order or 514
subpoena, the attendance of witnesses to testify in a hearing 515
held under section 4767.07 of the Revised Code. 516

For such purpose, the commission or superintendent shall 517
have the same power as judges of county courts to administer 518
oaths, compel the attendance of witness, and compel the 519

production of any book, paper, or document. Service of the 520
subpoena may be made by sheriffs or constables, or by certified 521
mail, return receipt requested, and the subpoena shall be deemed 522
served on the date delivery is made or the date the person 523
refused to accept delivery. Witnesses shall receive, after their 524
appearance before the commission or superintendent, the fees and 525
mileage provided for under section 119.094 of the Revised Code. 526
If two or more witnesses travel together in the same vehicle, 527
the mileage fee shall be paid to only one of those witnesses, 528
but the witnesses may agree to divide the fee among themselves 529
in any manner. 530

In addition to the powers granted to the commission and 531
superintendent under this section, in case any person fails to 532
file any statement or report, obey any subpoena, give testimony, 533
answer questions, or produce any books, records, or papers as 534
required by the commission or superintendent under this chapter, 535
the court of common pleas of any county in the state, upon 536
application made to it by the commission or superintendent 537
setting forth such failure, may make an order awarding process 538
of subpoena or subpoena duces tecum for the person to appear and 539
testify before the commission or superintendent, and may order 540
any person to give testimony and answer questions, and to 541
produce books, records, or papers, as required by the commission 542
or superintendent. Upon the filing of such order in the office 543
of the clerk of the court of common pleas, the clerk, under the 544
seal of the court, shall issue process of subpoena for the 545
person to appear before the commission or superintendent at a 546
time and place named in the subpoena, and each day thereafter 547
until the examination of such person is completed. The subpoena 548
may contain a direction that the witness bring with the witness 549
to the examination any books, records, or papers mentioned in 550

the subpoena. The clerk shall also issue, under the seal of the 551
court, such other orders, in reference to the examination, 552
appearance, and production of books, records, or papers, as the 553
court directs. If any person so summoned by subpoena fails to 554
obey the subpoena, to give testimony, to answer questions as 555
required, or to obey an order of the court, the court, on motion 556
supported by proof, may order an attachment for contempt to be 557
issued against the person charged with disobedience of any order 558
or injunction issued by the court under this chapter. If the 559
person is brought before the court by virtue of the attachment, 560
and if upon a hearing the disobedience appears, the court may 561
order the offender to be committed and kept in close custody. 562

Sec. 4767.03. (A) (1) The owner or the person responsible 563
for the operation and maintenance of a cemetery shall apply to 564
the division of real estate in the department of commerce to 565
register the cemetery on forms prescribed by the division. With 566
the application, the applicant shall submit the documentation 567
required in division (A) of section 4767.04 of the Revised Code 568
and a registration fee of twenty-five dollars for one cemetery, 569
forty dollars for two cemeteries, and fifty dollars for three or 570
more cemeteries, except that no fee shall be required of any 571
political subdivision. 572

(2) The director of commerce, by rule adopted in 573
accordance with Chapter 119. of the Revised Code, may reduce the 574
amount of the registration fee required by this section in any 575
year if the director determines that the total amount of funds 576
the fee is generating at the amount specified by this section 577
exceeds the amount of funds the division of real estate and the 578
Ohio cemetery dispute resolution commission created by section 579
4767.05 of the Revised Code need to carry out their powers and 580
duties under this chapter. If the director so reduces the amount 581

of the registration fee, the director shall reduce it for all 582
owners or other persons required to pay the fee under division 583
(A) (1) of this section and shall require that the reduced fee be 584
paid according to the number of cemeteries owned, operated, or 585
maintained as required under that division. If the director has 586
reduced the fee under division (A) (2) of this section, the 587
director may later raise it up to the amounts specified in 588
division (A) (1) of this section if, in any year, the director 589
determines that the total amount of funds the fee is generating 590
at the reduced amount is insufficient for the division of real 591
estate and the Ohio cemetery dispute resolution commission to 592
carry out their powers and duties under this chapter. 593

(B) Upon receipt of the completed application form, 594
documentation, and, if required, registration fee, the division 595
of real estate shall issue a certificate of registration to the 596
applicant. The applicant shall display the certificate in a 597
conspicuous place on the premises of the cemetery for which the 598
registration was obtained, except that, if the applicant is the 599
governing body of a political subdivision or person acting on 600
behalf of that governing body, the certificate shall be kept on 601
file and be available for public inspection at the office of the 602
governing body. 603

(C) Except as otherwise provided in this division, each 604
registration issued pursuant to this section shall expire 605
annually on the thirtieth day of ~~June~~ September and ~~may~~ shall be 606
renewed by the owner or the person responsible for the operation 607
and maintenance of the cemetery for the continued operation of 608
the cemetery. The renewal fee shall be the same as the initial 609
registration fees prescribed in division (A) of this section. 610

The registration of a cemetery operated and maintained by 611

a political subdivision shall not expire unless the political 612
subdivision ceases to operate and maintain the cemetery. A 613
political subdivision operating and maintaining a cemetery is 614
not required to renew or update the registration of that 615
cemetery unless there is a change in the information required 616
under division (A) of section 4767.04 of the Revised Code or 617
unless additional land is acquired to increase the size of the 618
cemetery. 619

(D) All registration and renewal fees collected pursuant 620
to this section shall be paid into the state treasury to the 621
credit of the division of real estate in the department of 622
commerce to be used by the division to carry out its powers and 623
duties under this chapter and by the Ohio cemetery dispute 624
resolution commission created by section 4767.05 of the Revised 625
Code. 626

Sec. 4767.04. (A) To qualify a cemetery for a certificate 627
of registration, the applicant shall submit to the division of 628
real estate the following information: 629

(1) The name of the cemetery; 630

(2) The street address, city, village, or township, and 631
county where the cemetery is located, and the mailing address if 632
different from the street address; 633

(3) The name and address of the person who owns the 634
cemetery; 635

(4) The name and address of the person responsible for the 636
operation and maintenance of the cemetery; 637

(5) A copy of the ~~most recent annual report of the~~ 638
~~cemetery if required by the division of real estate pursuant to~~ 639
~~section 1721.211 of the Revised Code or cemetery's financial~~ 640

statement for the previous fiscal year if required by the Ohio 641
cemetery dispute resolution commission. If the cemetery is owned 642
by a cemetery company or association, a copy of the ~~annual~~ 643
~~report~~ financial statement for the previous fiscal year of all 644
of the assets and investments of the endowment care trust of the 645
company or association as prepared pursuant to division (J)(1) 646
of section 1721.21 of the Revised Code shall be submitted to the 647
division. 648

(6) A copy of the cemetery's current rules and regulations 649
provided in written or electronic format; 650

(7) A copy of the cemetery's endowment care trust fund 651
agreement required under section 1721.21 of the Revised Code and 652
preneed cemetery merchandise and services trust fund agreement 653
required under section 1721.211 of the Revised Code; 654

(8) If required under section 1721.21 or 1721.211 of the 655
Revised Code, proof that trustees who are individuals are bonded 656
or insured as required. 657

(B) If any of the information required in ~~division~~ 658
divisions (A)(1) to (A)(5) of this section changes at any time, 659
the owner or the person responsible for the operation and 660
maintenance of the cemetery shall submit written notification of 661
the change to the division within thirty days of the change 662
occurring. The owner or the person responsible for the operation 663
and maintenance of the cemetery shall submit to the division 664
annually with the cemetery's registration renewal any revised 665
rules and regulations, revised trust agreements, or revised 666
proof of bonding or insurance. 667

(C) In addition to satisfying the requirements set forth 668
in divisions (A) and (B) of this section, if a political 669

subdivision intends to acquire additional land to increase the 670
size of an existing cemetery that it is operating and 671
maintaining or intends to open a new cemetery, its governing 672
body shall notify the division at least thirty days before the 673
acquisition or opening to renew the registration of the existing 674
cemetery or to register the new cemetery. 675

Sec. 4767.05. (A) There is hereby created the Ohio 676
cemetery dispute resolution commission, which shall consist of 677
nine members to be appointed by the governor with the advice and 678
consent of the senate as follows: 679

(1) One member shall be the management authority of a 680
municipal, township, or union cemetery and shall be selected 681
from a list of four names submitted to the governor. Two of the 682
four names shall be submitted by the Ohio township association 683
and two names shall be submitted by the Ohio municipal league. 684

(2) Four members shall be individuals employed in a 685
management position by a cemetery company or cemetery 686
association. ~~Two of the four members shall be~~ selected from a 687
list of at least four names submitted to the governor by the 688
Ohio cemetery association ~~of cemeteries and two shall be~~ 689
~~selected from a list of four names submitted by the Ohio~~ 690
~~association of cemetery superintendents and officials.~~ 691

(3) Two members shall be employed in a management position 692
by a cemetery that is owned or operated by a religious, 693
fraternal, or benevolent society and shall be selected from a 694
list of four names submitted by the Ohio cemetery association ~~of~~ 695
~~cemetery superintendents and officials.~~ 696

(4) Two members, at least one of whom shall be at least 697
sixty-five years of age, shall be representatives of the public 698

with no financial interest in the death care industry. 699

Each member of the commission, except for the two members 700
who represent the public, shall, at the time of appointment, 701
have had a minimum of five consecutive years of experience in 702
the active administration and management of a cemetery in this 703
state. 704

(B) Within ninety days after ~~the effective date of this~~ 705
~~section~~ July 1, 1993, the governor shall make initial 706
appointments to the commission. Of the initial appointments, two 707
shall be for terms ending ~~one year after the effective date of~~ 708
~~this section~~ July 1, 1994, two shall be for terms ending ~~two~~ 709
~~years after that date~~ July 1, 1995, two shall be for terms ending 710
~~three years after that date~~ July 1, 1996, and three shall be for 711
terms ending ~~four years after that date~~ July 1, 1997. Thereafter, 712
terms of office shall be for four years, with each term ending 713
on the same day of the same month as did the term that it 714
succeeds. Each member shall hold office from the date of 715
appointment until the end of the term for which the member was 716
appointed. Vacancies shall be filled in the manner provided for 717
original appointments, with each appointee, other than a 718
representative of the public, being appointed from a list of two 719
names submitted to the governor by the association or 720
organization that was required to nominate candidates for 721
initial appointment to the position that has become vacant. Any 722
member appointed to fill a vacancy occurring prior to the 723
expiration date of the term for which the member's predecessor 724
was appointed shall hold office for the remainder of that term. 725
A member shall continue in office subsequent to the expiration 726
date of the member's term until the member's successor takes 727
office or until a period of sixty days has elapsed, whichever 728
occurs first. No person shall serve as a member of the 729

commission for more than two consecutive terms, excluding any 730
term served to fill an initial appointment to a term of less 731
than four years or an unexpired term caused by a vacancy. 732

(C) The commission annually shall elect from among its 733
members a chairperson, vice-chairperson, and secretary, each of 734
whom shall serve a term of one year in that office. The 735
commission shall meet at least four times a year. Additional 736
meetings may be called by the chairperson, or by the vice- 737
chairperson when the chairperson is disabled, or by a majority 738
of the members of the commission. A majority of the members 739
constitutes a quorum to transact and vote on business of the 740
commission. 741

The chairperson or vice-chairperson may: 742

(1) Administer oaths; 743

(2) Issue subpoenas; 744

(3) Summon witnesses; 745

(4) Compel the production of books, papers, records, and 746
other forms of evidence; 747

(5) Fix the time and place for hearing any matter related 748
to compliance with sections 1721.19, 1721.20, 1721.21, 1721.211, 749
4735.02, and 4767.02 of the Revised Code. 750

The chairperson shall designate three members of the 751
commission to serve on the crematory review board in accordance 752
with section 4717.03 of the Revised Code for such time as the 753
chairperson finds appropriate. Members designated to serve on 754
the crematory review board shall perform all functions necessary 755
to carry out the duties of the board as described in section 756
4717.03 of the Revised Code. Members who serve on the crematory 757

review board shall receive no compensation for such service. 758

(D) Before entering upon the duties of office, each member 759
of the commission shall take the oath pursuant to section 3.22 760
of the Revised Code. The governor may remove any member for 761
misconduct, neglect of duty, incapacity, or malfeasance in 762
accordance with section 3.04 of the Revised Code. 763

(E) Members of the commission shall receive no 764
compensation but shall be reimbursed for their actual and 765
necessary expenses incurred in the performance of their duties 766
as members of the commission. 767

(F) The division of real estate in the department of 768
commerce shall provide the commission with meeting space, staff 769
services, and other technical assistance required by the 770
commission in carrying out its duties pursuant to sections 771
4767.05 to 4767.08 of the Revised Code. 772

Sec. 4767.06. The Ohio cemetery dispute resolution 773
commission shall perform all of the following duties: 774

(A) Adopt, amend, and rescind such rules in accordance 775
with Chapter 119. of the Revised Code as are necessary in 776
carrying out sections 4767.05 to 4767.08 of the Revised Code, 777
including rules relative to the following: 778

(1) Transacting the commission's business and managing its 779
affairs; 780

(2) Establishing procedures for receiving, reviewing, and 781
responding to complaints filed pursuant to section 4767.07 of 782
the Revised Code; 783

(3) Conducting investigations in response to complaints 784
filed pursuant to division (A) of section 4767.07 of the Revised 785

Code;	786
(4) Resolving complaints by using informal techniques of mediation, conciliation, and persuasion, including requiring the parties involved in a complaint to be given prompt notice of any offers to resolve disputes and responses thereto;	787 788 789 790
(5) Advising all parties making a complaint, or who are the subject of a complaint, of any recommendations or findings of fact made by the commission with respect to the complaint;	791 792 793
(6) Requesting the party who has filed a complaint or is the subject of a complaint, and is affected by recommendations of the commission made with respect to the complaint, to notify the commission within a time specified by the commission of any action the party has taken in response to the commission's recommendations;	794 795 796 797 798 799
(7) Conducting nonpublic hearings and maintaining commission proceedings and records as confidential, notwithstanding sections 121.22 and 149.43 of the Revised Code when the commission determines that the nature of the complaints merits that action;	800 801 802 803 804
(8) Determining the method to be used in serving notices as required by section 4767.07 of the Revised Code.	805 806
(B) Publicize information concerning the existence and duties of the commission and the procedure for filing complaints pursuant to section 4767.07 of the Revised Code;	807 808 809
(C) Conduct hearings on complaints pursuant to section 4767.07 of the Revised Code;	810 811
(D) Submit at least annually by the thirty-first day of March a report on the commission's activities of the immediately	812 813

preceding calendar year to the governor and the majority and 814
minority leaders of the senate and house of representatives. The 815
report shall indicate the total number of complaints received, 816
initiated, and investigated under sections 4767.07 and 4767.08 817
of the Revised Code; the total number of complaints for which 818
hearings were held; and the total number of referrals made to 819
prosecuting attorneys, the attorney general, and the real estate 820
commission pursuant to section 4767.08 of the Revised Code. 821

(E) Review, at least once each year, all actions taken by 822
the prosecuting attorneys, the attorney general, and the real 823
estate commission in response to referrals made to them by the 824
cemetery dispute resolution commission or by the superintendent 825
of the division of real estate in the department of commerce. 826
The commission shall include in the report required in division 827
(D) of this section information regarding the nature of the 828
inappropriate conduct alleged in each referral and the status or 829
disposition made of each referral occurring during the preceding 830
two years. 831

(F) Perform all functions as are necessary in 832
administering and enforcing sections 4767.05 to 4767.08 of the 833
Revised Code, including the rendering of all advice necessary 834
under divisions ~~(B)(6)~~ (B)(8) to ~~(12)~~ (10) of section 4767.02 of 835
the Revised Code; 836

(G) Review all proposed transfers that would transfer 837
substantially all of the assets or stock of a cemetery, require 838
an audit of the cemetery's funds on deposit under sections 839
1721.21 and 1721.211 of the Revised Code, and formulate an 840
agreed plan pursuant to which the buyer and the seller of the 841
cemetery will cause those funds to be properly funded; 842

(H) Adopt and publish suggested maintenance guidelines for 843

all cemeteries registered in the state of Ohio under Chapter 844
4767. of the Revised Code. 845

Sec. 4767.07. (A) Any person may file a complaint 846
regarding the activity, practice, policy, or procedure of, or 847
regarding an alleged violation of section 1721.19, 1721.20, 848
1721.21, 1721.211, 4735.02, ~~or~~ 4767.02, or 4767.09 of the 849
Revised Code by, any person operating or maintaining a cemetery 850
registered pursuant to section 4767.03 of the Revised Code that 851
adversely affects or may adversely affect the interest of an 852
owner or family member of the owner of a cemetery lot or burial, 853
entombment, or columbarium right. All complaints shall be in 854
writing and submitted to the division of real estate in the 855
department of commerce on forms provided by the division. 856

(B) With respect to complaints filed pursuant to division 857
(A) of this section, the division of real estate shall do all of 858
the following: 859

(1) Acknowledge receipt of the complaint by sending 860
written notice to the person who filed the complaint not more 861
than twenty days after receipt of the complaint; 862

(2) Send written notice of the complaint within seven days 863
after receipt of the complaint to the person responsible for the 864
operation and maintenance of the cemetery that is the subject of 865
the complaint; 866

(3) Before taking further action, allow the owner or the 867
person responsible for the operation and maintenance of the 868
cemetery that is the subject of a complaint thirty days after 869
the date the division sends notice of the complaint to respond 870
to the division with respect to the complaint. 871

(C) The cemetery dispute resolution commission shall hear 872

each complaint filed pursuant to division (A) of this section 873
within one hundred eighty days after its filing, unless it has 874
been resolved by the parties to the complaint. 875

Sec. 4767.08. (A) The superintendent of the division of 876
real estate in the department of commerce or the Ohio cemetery 877
dispute resolution commission, on ~~its~~ the superintendent's or 878
commission's own motion or as a result of a complaint received 879
pursuant to section 4767.07 of the Revised Code and with good 880
cause shown, shall investigate or cause to be investigated 881
alleged violations of sections 1721.19, 1721.20, 1721.21, 882
1721.211, 4735.02, 4767.02, and 4767.03 of the Revised Code. If 883
the commission or the superintendent ~~of the division of real-~~ 884
~~estate in the department of commerce~~ believes that a violation 885
has occurred, the commission or superintendent shall do all of 886
the following: 887

(1) Review the financial records of the cemetery to ensure 888
compliance with sections 1721.21 and 1721.211 of the Revised 889
Code; 890

(2) Request the prosecuting attorney of the county in 891
which the alleged violation occurred to initiate such 892
proceedings as are appropriate. 893

(B) If, as a result of an investigation, the commission or 894
the superintendent believes that a person has violated Chapter 895
1345. of the Revised Code, the commission or superintendent 896
shall report the findings to the attorney general. 897

(C) The commission, at any time, may dismiss a complaint 898
if it determines there is not good cause shown for the 899
complaint. If the commission dismisses a complaint, it shall 900
notify the person who filed the complaint within twenty days of 901

reaching its decision and identify the reason why the complaint 902
was dismissed. 903

(D) When necessary for the division of real estate to 904
perform the duties required by sections 4767.07 and 4767.08 of 905
the Revised Code, the superintendent of the division, after 906
consultation with at least a majority of the members of the 907
cemetery dispute resolution commission, may issue subpoenas and 908
compel the production of books, papers, records, and other forms 909
of evidence. 910

Sec. 4767.09. (A) The owner or person responsible for the 911
operation of a cemetery registered with the division of real 912
estate in the department of commerce shall provide reasonable 913
maintenance of the cemetery property and of all lots, graves, 914
mausoleums, scattering grounds, and columbaria in the cemetery 915
based on the type and size of the cemetery, topographic 916
limitation, and contractual commitments with consumers. 917

(B) In determining whether the owner or person responsible 918
for the operation of a cemetery registered with the division 919
provides reasonable maintenance of the cemetery property, the 920
division or the cemetery dispute resolution commission may 921
consider all of the following: 922

(1) The size of the cemetery; 923

(2) The type of cemetery; 924

(3) The extent and use of available financial resources; 925

(4) The contractual obligations for care and maintenance 926
of the owner or person responsible for the operation of the 927
registered cemetery; 928

(5) The standard of maintenance of one or more similarly 929

situated cemeteries. In determining whether a cemetery is 930
similarly situated, the division shall consider the cemetery's 931
size, type, location, topography, and financial resources. 932

(6) The suggested maintenance guidelines the commission 933
publishes under division (H) of section 4767.06 of the Revised 934
Code; 935

(7) Other sections of the Revised Code related to cemetery 936
maintenance; 937

(8) Any advisory letter or fine previously issued as a 938
result of an investigation conducted under section 4767.08 of 939
the Revised Code. 940

(C) The owner or person responsible for the operation of 941
the cemetery registered with the division, in the course of 942
providing reasonable maintenance, may not preclude the exercise 943
of lawful rights by the owner of an interment, inurnment, or 944
entombment right, or by the decedent's immediate family or other 945
heirs in accordance with the rules and regulations of the 946
cemetery or other agreement of the cemetery authority. 947

(D) In the case of a cemetery dedicated as a nature 948
preserve, reasonable maintenance by the owner or person 949
responsible for the operation of the cemetery shall be in 950
accordance with the regulations of the cemetery or the master 951
plan governing the cemetery. 952

(E) A cemetery shall maintain electronic or paper cemetery 953
records pertaining to interment, entombment, or inurnment right 954
owners and interment, entombment, or inurnment records 955
indicating the deceased's name, place of death, and date and 956
location of the interment, entombment, or inurnment in the 957
cemetery's office. Records may be maintained in an electronic 958

formation only if the electronic copies are true copies of the 959
original documents. 960

Sec. 4767.10. (A) The cemetery grant fund is created in 961
the state treasury. The division of real estate in the 962
department of commerce shall deposit into the fund one dollar of 963
each two dollars and fifty cents portion of the burial permit 964
fee received under section 3705.17 of the Revised Code. The 965
division shall use moneys in the fund to advance grants to 966
cemeteries registered with the division to defray the costs of 967
cemetery maintenance or training cemetery personnel in the 968
maintenance and operation of cemeteries. The division may not 969
provide a grant to a corporation or association that operates a 970
cemetery for profit. In each fiscal year, the division may not 971
advance grants totaling more than eighty per cent of the 972
appropriation to the cemetery grant fund for that fiscal year. 973
The division shall advance grants from the fund in accordance 974
with rules adopted by the Ohio cemetery dispute resolution 975
commission under Chapter 119. of the Revised Code. 976

(B) The director of commerce may increase, by rule adopted 977
under Chapter 119. of the Revised Code, the amount of total 978
grants the division may advance in a fiscal year if the director 979
determines the total amount of funds generated exceeds the 980
amount of funds the division needs to carry out its powers and 981
duties under this section. If the director determines the 982
increased amount depletes the amount of funds the division needs 983
to carry out its powers and duties under this section, the 984
director may decrease the amount not below the amount specified 985
in division (A) of this section. 986

(C) For the purpose of this section, "maintenance" means 987
the care of a cemetery and of the lots, graves, crypts, niches, 988

mausoleums, memorials, and markers therein, including the 989
cutting, trimming, and removal of trees; repair of drains, water 990
lines, roads, fences, and buildings; and payment of expenses 991
necessary for maintaining necessary records of lot ownership, 992
transfers, and burials. 993

Section 2. That existing sections 1721.21, 1721.211, 994
4767.01, 4767.02, 4767.03, 4767.04, 4767.05, 4767.06, 4767.07, 995
and 4767.08 of the Revised Code are hereby repealed. 996

Section 3. All items in this section are hereby 997
appropriated as designated out of any moneys in the state 998
treasury to the credit of the designated fund. For all 999
appropriations made in this act, those in the first column are 1000
for fiscal year 2018 and those in the second column are for 1001
fiscal year 2019. The appropriations made in this act are in 1002
addition to any other appropriations made for the FY 2018-FY 1003
2019 biennium. 1004

COM DEPARTMENT OF COMMERCE 1005

Dedicated Purpose Fund Group 1006

5SE0 800648 Cemetery Grant Program \$100,000 \$0 1007

TOTAL DPF Dedicated Purpose Fund Group \$100,000 \$0 1008

TOTAL ALL BUDGET FUND GROUPS \$100,000 \$0 1009

CEMETERY GRANT PROGRAM 1010

The foregoing appropriation item 800648, Cemetery Grant 1011
Program, shall be used by the Department of Commerce to award 1012
grants under section 4767.10 of the Revised Code. 1013

Section 4. Within the limits set forth in this act, the 1014
Director of Budget and Management shall establish accounts 1015

indicating the source and amount of funds for each appropriation 1016
made in this act, and shall determine the form and manner in 1017
which appropriation accounts shall be maintained. Expenditures 1018
from appropriations contained in this act shall be accounted for 1019
as though made in H.B. 49 of the 132nd General Assembly. 1020

The appropriations made in this act are subject to all 1021
provisions of H.B. 49 of the 132nd General Assembly that are 1022
generally applicable to such appropriations. 1023