



January 25, 2024

---

---

## HOUSE BILL No. 1370

---

DIGEST OF HB 1370 (Updated January 24, 2024 5:22 pm - DI 125)

**Citations Affected:** IC 23-14.

**Synopsis:** Cemetery perpetual care fund. Provides that a cemetery: (1) consisting solely of a columbarium installed before January 1, 2025; (2) that is located on property consisting of at least 40 acres that is owned by a nonprofit organization with a focus on veterans that is exempt from federal income taxation under Section 501(c)(3) of the Internal Revenue Code; and (3) that is located on property that was owned by the nonprofit organization before January 1, 2024; is not required to establish a perpetual care fund.

**Effective:** Upon passage.

---

---

### Carbaugh, Judy, Abbott

---

---

January 10, 2024, read first time and referred to Committee on Ways and Means.  
January 25, 2024, amended, reported — Do Pass.

---

---

HB 1370—LS 6555/DI 116





January 25, 2024

Second Regular Session of the 123rd General Assembly (2024)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2023 Regular Session of the General Assembly.

## HOUSE BILL No. 1370

A BILL FOR AN ACT to amend the Indiana Code concerning business and other associations.

*Be it enacted by the General Assembly of the State of Indiana:*

- 1 SECTION 1. IC 23-14-48-1 IS AMENDED TO READ AS  
2 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 1. (a) Except as  
3 provided in subsection (b), this chapter does not apply to:  
4 (1) a cemetery owned by a municipal corporation or other  
5 governmental unit;  
6 (2) a religious cemetery; ~~or~~  
7 (3) a cemetery:  
8 (A) that is ten (10) acres or less in size;  
9 (B) that is owned and operated entirely and exclusively by a  
10 nonprofit mutual association in existence on June 14, 1939;  
11 and  
12 (C) in which burials have taken place before June 14, 1939; ~~or~~  
13 (4) a cemetery:  
14 (A) consisting solely of a columbarium installed before  
15 January 1, 2025; and  
16 (B) that is located on property:  
17 (i) consisting of at least forty (40) acres;

HB 1370—LS 6555/DI 116



1                   (ii) that is owned by a nonprofit organization with a  
2                   focus on veterans that is exempt from federal income  
3                   taxation under Section 501(c)(3) of the Internal Revenue  
4                   Code; and  
5                   (iii) that was owned by the nonprofit organization before  
6                   January 1, 2024.  
7           (b) If a cemetery described in subsection (a)(3) directly or  
8           indirectly:  
9               (1) constructs or permits to be constructed any structure, above or  
10              below ground, and offers interment rights in the structure for sale  
11              to the general public; or  
12              (2) acquires:  
13                  (A) additional land; or  
14                  (B) an interest in additional land;  
15              causing the cemetery to exceed ten (10) acres in size;  
16           this chapter applies to the whole of the cemetery.  
17           **SECTION 2. An emergency is declared for this act.**



COMMITTEE REPORT

Mr. Speaker: Your Committee on Ways and Means, to which was referred House Bill 1370, has had the same under consideration and begs leave to report the same back to the House with the recommendation that said bill be amended as follows:

Page 1, line 14, delete "columbarium;" and insert "**columbarium installed before January 1, 2025;**".

Page 1, line 16, delete "and".

Page 2, line 3, delete "Code." and insert "**Code; and (iii) that was owned by the nonprofit organization before January 1, 2024.**".

and when so amended that said bill do pass.

(Reference is to HB 1370 as introduced.)

THOMPSON

Committee Vote: yeas 24, nays 0.

