

# ACT No. 88

Regular Session, 2014

HOUSE BILL NO. 771

BY REPRESENTATIVE RITCHIE

1 AN ACT

2 To amend and reenact R.S. 8:203, 456(B), and 505(B), relative to cemetery authorities; to  
3 provide for the requirement of such authorities; to provide for a final accounting of  
4 cemetery trusts; and to provide for related matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 8:203, 456(B), and 505(B) are hereby amended and reenacted to read  
7 as follows:

8 §203. Prior operations not affected

9 The requirement in ~~R.S. 8:202~~ R.S. 8:201 shall not apply to any cemetery  
10 authority that is in existence and operating on July 31, 1974, and any such cemetery  
11 authority may continue to operate despite the fact that it may be owned and operated  
12 at ~~said~~ the time by a corporation, partnership, firm, trust, association, or individual.

13 \* \* \*

14 §456. Annual account by trustee; final accounting by trustee required

15 \* \* \*

16 B. Within sixty days of the resignation of a trustee and transfer of the trust  
17 fund to the successor trustee, the resigning trustee shall file with the board, with a  
18 copy to the clerk of the district court for the parish in which the cemetery is located,  
19 a final accounting showing in detail all receipts and disbursements of cash and all  
20 receipts and deliveries of other trust property, and set forth a detailed list of all items  
21 of trust property in the trust from the last reporting period through the date of  
22 resignation and transfer of the trust fund to the successor trustee.

23 \* \* \*

24 §505. Annual reports by trustee, final accounting by trustee required

25 \* \* \*

1                   B. Within sixty days of the resignation of a trustee and transfer of the trust  
2                   fund to the successor trustee, the resigning trustee shall file with the board a financial  
3                   report of the merchandise trust fund, setting forth the principal thereof, the  
4                   investments and payments made therefrom, and the income earned and disbursed  
5                   from the last reporting period through the date of resignation and transfer of the trust  
6                   fund to the successor trustee.

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SPEAKER OF THE HOUSE OF REPRESENTATIVES

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PRESIDENT OF THE SENATE

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GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: \_\_\_\_\_