## A BILL FOR AN ACT

RELATING TO CEMETERIES.

## BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF HAWAII:

- 1 SECTION 1. Section 441-22.1, Hawaii Revised Statutes, is
- 2 amended to read as follows:
- 3 "§441-22.1 Exemption. (a) The director shall exempt any
- 4 cemetery authority from the [bonding requirement and the fee
- 5 requirements for license, renewal and reinstatement] provisions
- 6 of this chapter upon proof satisfactory to the director that
- 7 [it] the cemetery authority does not sell for financial
- 8 profit[-]; provided that a cemetery authority exempted under
- 9 this section shall be required to comply with any provision of
- 10 this chapter upon order by the director.
- 11 (b) Any church granted an exemption under this section
- 12 shall be exempt from all requirements of this chapter. Any
- 13 entity that is exempt as a church under federal tax law shall be
- 14 considered a church for purposes of this section."
- 15 SECTION 2. Statutory material to be repealed is bracketed
- 16 and stricken. New statutory material is underscored.
- 17 SECTION 3. This Act shall take effect on July 1, 2050.

## Report Title:

Cemetery Authority Exemption; Churches; Exempted Entities

## Description:

Clarifies that churches granted an exemption from the state laws governing cemeteries and funeral trusts are exempt from all requirements. Allows the director of commerce and consumer affairs to impose any statutory requirement upon an exempt cemetery authority by order. Clarifies that an entity exempt as a church under federal tax law is considered a church for purposes of exemption. Effective 7/1/2050. (HD1)

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