**Section 1249.140 Change of Ownership**

a) At least 30 days prior to the effective date of a change in ownership of a cemetery authority subject to the Act, a new application shall be filed with the Division in accordance with Section 1249.100, 1249.110 or 1249.120.

b) Change of ownership is defined as, but not limited to:

1) Whenever a person, partnership, corporation, limited liability company, government entity, or other legal entity comes to obtain 51% ownership of the cemetery authority after initial licensure or after application for full exempt or partial exempt status; or

2) Change in the legal form under which the controlling entity is organized.