



Sen. Antonio Muñoz

Filed: 2/18/2022

10200SB3207sam001

LRB102 24204 LNS 36485 a

1 AMENDMENT TO SENATE BILL 3207

2 AMENDMENT NO. _____. Amend Senate Bill 3207 by replacing
3 everything after the enacting clause with the following:

4 "Section 5. The Cemetery Care Act is amended by changing
5 Sections 2, 3, 4, 5, 14, and 15a and by adding Sections 3.1,
6 4.1, and 4.2 as follows:

7 (760 ILCS 100/2) (from Ch. 21, par. 64.2)

8 Sec. 2. Definitions. The following words, terms and
9 phrases used in this Act, for the purpose of this Act, have the
10 following meanings:

11 "Person" means any person, partnership, association,
12 corporation, or other entity.

13 "Trustee" means any person authorized to hold funds under
14 this Act.

15 "Comptroller" means the Comptroller of the State of
16 Illinois.

1 "Care" means the maintenance of a cemetery and of the
2 lots, graves, crypts, niches, family mausoleums, memorials,
3 and markers therein; including: (i) the cutting and trimming
4 of lawn, shrubs, and trees at reasonable intervals; (ii)
5 keeping in repair the drains, water lines, roads, buildings,
6 fences, and other structures, in keeping with a well
7 maintained cemetery; (iii) maintenance of machinery, tools,
8 and equipment for such care; (iv) compensation of employees,
9 payment of insurance premiums, and reasonable payments for
10 employees pension and other benefits plans; and (v) to the
11 extent surplus income from the care fund is available, the
12 payment of overhead expenses necessary for such purposes and
13 for maintaining necessary records of lot ownership, transfers,
14 and burials.

15 "Care funds" as distinguished from receipts from annual
16 charges or gifts for current or annual care, means any realty
17 or personalty impressed with a trust by the terms of any gift,
18 grant, contribution, payment, legacy, or pursuant to contract,
19 accepted by any cemetery authority owning, operating,
20 controlling or managing a privately operated cemetery, or by
21 any trustee or licensee, agent or custodian for the same,
22 under Section 3 of this Act, and the amounts set aside under
23 Section 4 of this Act, and any income accumulated therefrom,
24 where legally so directed by the terms of the transaction by
25 which the principal was established.

26 "Cemetery" means any land or structure in this State

1 dedicated to and used, or intended to be used, for the
2 interment of human remains.

3 "Cemetery authority" means any person, firm, corporation,
4 trustee, partnership, association or municipality owning,
5 operating, controlling or managing a cemetery or holding lands
6 for burial grounds or burial purposes in this State.

7 "Mausoleum crypt" means a space in a mausoleum used or
8 intended to be used, above or under ground, to entomb human
9 remains.

10 "Family burying ground" means a cemetery in which no lots
11 are sold to the public and in which interments are restricted
12 to a group of persons related to each other by blood or
13 marriage.

14 "Fraternal cemetery" means a cemetery owned, operated,
15 controlled, or managed by any fraternal organization or
16 auxiliary organizations thereof, in which the sale of lots,
17 graves, crypts or niches is restricted principally to its
18 members.

19 "Grave" means a space of ground in a cemetery, used, or
20 intended to be used, for burial.

21 "Investment Company Act of 1940" means Title 15, of the
22 United States Code, Sections 80a-1 to 80a-51, inclusive, as
23 amended.

24 "Investment Company" means any issuer (a) whose securities
25 are purchasable only with care funds or trust funds, or both;
26 and (b) which is an open and diversified management company as

1 defined in and registered under the "Investment Company Act of
2 1940"; and (c) which has entered into an agreement with the
3 Comptroller containing such provisions as the Comptroller by
4 regulation reasonably requires for the proper administration
5 of this Act.

6 "Municipal cemetery" means a cemetery owned, operated,
7 controlled or managed by any city, village, incorporated town,
8 township, county, or other municipal corporation, political
9 subdivision, or instrumentality thereof authorized by law to
10 own, operate, or manage a cemetery.

11 "Niche" means a space in a columbarium used or intended to
12 be used, for inurnment of cremated human remains.

13 "Privately operated cemetery" means any entity that offers
14 interment rights, entombment rights, or inurnment rights,
15 other than a fraternal, municipal, State, federal or religious
16 cemetery or a family burying ground.

17 "Religious cemetery" means a cemetery owned, operated,
18 controlled, or managed by any recognized church, religious
19 society, association or denomination, or by any cemetery
20 authority or any corporation administering, or through which
21 is administered, the temporalities of any recognized church,
22 religious society, association or denomination.

23 "State or federal cemetery" means a cemetery owned,
24 operated, controlled, or managed by any State or the federal
25 government or any political subdivision or instrumentality
26 thereof.

1 "Entombment right" means the right to place individual
2 human remains or individual cremated human remains in a
3 specific mausoleum crypt or lawn crypt selected by the
4 consumer for use as a final resting place.

5 "Interment right" means the right to place individual
6 human remains or cremated human remains in a specific
7 underground location selected by the consumer for use as a
8 final resting place.

9 "Inurnment right" means the right to place individual
10 cremated human remains in a specific niche selected by the
11 consumer for use as a final resting place.

12 "Lawn crypt" means a permanent underground crypt usually
13 constructed of reinforced concrete or similar material
14 installed in multiple units for the entombment of human
15 remains.

16 "Imputed value" means the retail price of comparable
17 rights within the same or similar area of the cemetery.

18 "Average fair market value" means the average of the fair
19 market values of assets held by the fund on the first day of
20 the current fiscal year and the first day of each of the 2
21 preceding fiscal years, or the average of the fair market
22 value for the entire term of the fund if there are less than 2
23 preceding years.

24 "Total return percentage" means the annual percentage
25 selected by the fund's trustee or the cemetery authority, but
26 no less than 3% and no more than 5% of the average fair market

1 value of the fund.

2 "Net income" means:

3 (1) ordinary income, which means all net interest and
4 dividends, after fees and taxes taken from income, but
5 does not include any capital gains from the investment of
6 such care funds; or

7 (2) total return distribution, which means the
8 distribution of funds from the care fund based on the
9 average fair market value of the fund assets multiplied by
10 the total return percentage.

11 (Source: P.A. 92-651, eff. 7-11-02.)

12 (760 ILCS 100/3) (from Ch. 21, par. 64.3)

13 Sec. 3. Gifts and contributions - Trust funds. Any
14 cemetery authority is hereby authorized and empowered to
15 accept any gift, grant, contribution, payment, legacy, or
16 pursuant to contract, any sum of money, funds, securities or
17 property of any kind, or the income or avails thereof, and to
18 establish a trust fund to hold the same in perpetuity for the
19 care of its cemetery, or for the care of any lot, grave, crypt
20 or niche in its cemetery; or for the special care of any lot,
21 grave, crypt or niche or of any family mausoleum or memorial,
22 marker, or monument in its cemetery.

23 The cemetery authority shall act as trustee of all amounts
24 received for care until they have been deposited into the
25 trust fund established under this Section. The cemetery

1 authority may continue to be the trustee of up to \$500,000 of
2 care funds that have been deposited into the trust fund, but
3 the cemetery authority must retain an independent trustee for
4 any amount of care funds held in trust in excess of that
5 \$500,000. A cemetery authority holding care funds in excess of
6 \$500,000 on the effective date of this amendatory Act of 1996
7 shall have 36 months to retain an independent trustee for the
8 excess amounts held in trust; any other cemetery authority
9 must retain an independent trustee for its care funds in
10 excess of \$500,000 as soon as may be practical.

11 No gift, grant, legacy, payment or other contribution
12 shall be invalid by reason of any indefiniteness or
13 uncertainty as to the beneficiary designated in the instrument
14 creating the gift, grant, legacy, payment or other
15 contribution. If any gift, grant, legacy, payment or other
16 contribution consists of non-income producing property, the
17 cemetery authority accepting it is authorized and empowered to
18 sell such property and to invest the funds obtained in
19 accordance with the provisions of the next succeeding
20 paragraph.

21 The care funds authorized by this Section and provided for
22 in Section 4 of this Act shall be held intact and, unless
23 otherwise restricted by the terms of the gift, grant, legacy,
24 contribution, payment, contract or other payment, as to
25 investments made after June 11, 1951 the trustee of the care
26 funds of the cemetery authority, in acquiring, investing,

1 reinvesting, exchanging, retaining, selling and managing
2 property for any such trust, shall exercise the judgment and
3 care under the circumstances then prevailing, which persons of
4 prudence, discretion and intelligence exercise in the
5 management of their own affairs, not in regard to speculation
6 but in regard to the permanent disposition of their funds,
7 considering the probable income as well as the probable safety
8 of their capital. Within the limitations of the foregoing
9 standard, the trustee of the care funds of the cemetery
10 authority is authorized to acquire and retain every kind of
11 property, real, personal or mixed, and every kind of
12 investment, including specifically but without limiting the
13 generality of the foregoing, bonds, debentures and other
14 corporate obligations, preferred or common stocks and real
15 estate mortgages, which persons of prudence, discretion and
16 intelligence acquire or retain for their own account. Within
17 the limitations of the foregoing standard, the trustee is
18 authorized to retain property properly acquired, without
19 limitation as to time and without regard to its suitability
20 for original purchase. The care funds authorized by this
21 Section may be commingled with other trust funds received by
22 such cemetery authority for the care of its cemetery or for the
23 care or special care of any lot, grave, crypt, niche, private
24 mausoleum, memorial, marker, or monument in its cemetery,
25 whether received by gift, grant, legacy, contribution,
26 payment, contract or other conveyance heretofore or hereafter

1 made to such cemetery authority. Such care funds may be
2 invested with common trust funds as provided in the ~~The~~ Common
3 Trust Fund Act. The net income only from the investment of such
4 care funds shall be allocated and used for the purposes
5 specified in the transaction by which the principal was
6 established in the proportion that each contribution bears to
7 the entire sum invested.

8 (Source: P.A. 89-615, eff. 8-9-96.)

9 (760 ILCS 100/3.1 new)

10 Sec. 3.1. Master trust fund. For the purposes of
11 collective investment and administration, a trustee may apply
12 to the Comptroller to establish a master trust fund in which
13 deposits are made pursuant to the provisions of this Act. The
14 operation of the master trust fund shall be subject to the
15 provisions of this Act and rules applicable to this Act. The
16 master trust fund shall be subject to the following
17 requirements:

18 (1) it shall include only cemetery authorities located
19 in this State that have given written consent to
20 participate in a master trust fund;

21 (2) it must be administered by an independent trustee;

22 (3) the trustee of a master trust fund shall maintain
23 separate records of principal and income for each
24 participant in the master trust fund;

25 (4) the income and associated expenses of the master

1 trust fund shall be divided among the participants in the
2 master trust fund based on the proportion that each
3 participant contributes to the balance of the master trust
4 fund; and

5 (5) the trustee shall make accounting records of the
6 trust, including a report that will include itemized
7 separate accounting for each participant in the master
8 trust fund, available for review and audit upon request by
9 the Comptroller.

10 (760 ILCS 100/4) (from Ch. 21, par. 64.4)

11 Sec. 4. Care funds; deposits; investments.

12 Whenever a cemetery authority owning, operating,
13 controlling or managing a privately operated cemetery accepts
14 care funds, either in connection with the sale or giving away
15 at an imputed value of an interment right, entombment right or
16 inurnment right, or in pursuance of a contract, or whenever,
17 as a condition precedent to the purchase or acceptance of an
18 interment right, entombment right or inurnment right, such
19 cemetery authority requires the establishment of a care fund
20 or a deposit in an already existing care fund, then such
21 cemetery authority shall execute and deliver to the person
22 from whom received an instrument in writing which shall
23 specifically state: (a) the nature and extent of the care to be
24 furnished, and (b) that such care shall be furnished only in so
25 far as the net income derived from the amount deposited in

1 trust will permit ~~(the income from the amount so deposited,~~
2 ~~less necessary expenditures of administering the trust, shall~~
3 ~~be deemed the net income)~~, and (c) that not less than the
4 following amounts will be set aside and deposited in trust:

5 1. For interment rights, \$1 per square foot of the
6 space sold or 15% of the sales price or imputed value,
7 whichever is the greater, with a minimum of \$25 for each
8 individual interment right.

9 2. For entombment rights, not less than 10% of the
10 sales price or imputed value with a minimum of \$25 for each
11 individual entombment right.

12 3. For inurnment rights, not less than 10% of the
13 sales price or imputed value with a minimum of \$15 for each
14 individual inurnment right.

15 4. For any transfer of interment rights, entombment
16 rights, or inurnment rights recorded in the records of the
17 cemetery authority, excepting only transfers between
18 members of the immediate family of the transferor, a
19 minimum of \$25 for each such right transferred. For the
20 purposes of this paragraph "immediate family of the
21 transferor" means the spouse, parents, grandparents,
22 children, grandchildren, and siblings of the transferor.

23 5. Upon an interment, entombment, or inurnment in a
24 grave, crypt, or niche in which rights of interment,
25 entombment, or inurnment were originally acquired from a
26 cemetery authority prior to January 1, 1948, a minimum of

1 \$25 for each such right exercised.

2 6. For the special care of any lot, grave, crypt, or
3 niche or of a family mausoleum, memorial, marker, or
4 monument, the full amount received.

5 Such setting aside and deposit shall be made by such
6 cemetery authority not later than 30 days after the close of
7 the month in which the cemetery authority gave away for an
8 imputed value or received the final payment on the purchase
9 price of interment rights, entombment rights, or inurnment
10 rights, or received the final payment for the general or
11 special care of a lot, grave, crypt or niche or of a family
12 mausoleum, memorial, marker or monument; and such amounts
13 shall be held by the trustee of the care funds of such cemetery
14 authority in trust in perpetuity for the specific purposes
15 stated in said written instrument. For all care funds received
16 by a cemetery authority, except for care funds received by a
17 cemetery authority pursuant to a specific gift, grant,
18 contribution, payment, legacy, or contract that are subject to
19 investment restrictions more restrictive than the investment
20 provisions set forth in this Act, and except for care funds
21 otherwise subject to a trust agreement executed by a person or
22 persons responsible for transferring the specific gift, grant,
23 contribution, payment, or legacy to the cemetery authority
24 that contains investment restrictions more restrictive than
25 the investment provisions set forth in this Act, the cemetery
26 authority may, without the necessity of having to obtain prior

1 approval from any court in this State, designate a new trustee
2 in accordance with this Act and invest the care funds in
3 accordance with this Section, notwithstanding any contrary
4 limitation contained in the trust agreement.

5 Any such cemetery authority engaged in selling or giving
6 away at an imputed value interment rights, entombment rights
7 or inurnment rights, in conjunction with the selling or giving
8 away at an imputed value any other merchandise or services not
9 covered by this Act, shall be prohibited from increasing the
10 sales price or imputed value of those items not requiring a
11 care fund deposit under this Act with the purpose of
12 allocating a lesser sales price or imputed value to items that
13 require a care fund deposit.

14 In the event any sale that would require a deposit to such
15 cemetery authority's care fund is made by a cemetery authority
16 on an installment basis, and the installment contract is
17 factored, discounted, or sold to a third party, the cemetery
18 authority shall deposit the amount due to the care fund within
19 30 days after the close of the month in which the installment
20 contract was factored, discounted, or sold. If, subsequent to
21 such deposit, the purchaser defaults on the contract such that
22 no care fund deposit on that contract would have been
23 required, the cemetery authority may apply the amount
24 deposited as a credit against future required deposits.

25 The trust authorized by this Section shall be a single
26 purpose trust fund. In the event of the seller's bankruptcy,

1 insolvency, or assignment for the benefit of creditors, or an
2 adverse judgment, the trust funds shall not be available to
3 any creditor as assets of the cemetery authority or to pay any
4 expenses of any bankruptcy or similar proceeding, but shall be
5 retained intact to provide for the future maintenance of the
6 cemetery. Except in an action by the Comptroller to revoke a
7 license issued pursuant to this Act and for creation of a
8 receivership as provided in this Act, the trust shall not be
9 subject to judgment, execution, garnishment, attachment, or
10 other seizure by process in bankruptcy or otherwise, nor to
11 sale, pledge, mortgage, or other alienation, and shall not be
12 assignable except as approved by the Comptroller. The changes
13 made by this amendatory Act of the 91st General Assembly are
14 intended to clarify existing law regarding the inability of
15 licensees to pledge the trust.

16 (Source: P.A. 91-7, eff. 6-1-99.)

17 (760 ILCS 100/4.1 new)

18 Sec. 4.1. Distributions.

19 (a) A cemetery authority may take distributions from its
20 fund either by distributing:

21 (1) ordinary income; or

22 (2) total return distribution.

23 (b) If a cemetery authority takes distributions from its
24 fund by total return distribution, the following apply:

25 (1) Fees and taxes may be paid from corpus.

1 (2) If the fees paid by the care fund exceed 2% of the
2 fair market value at the end of a given year, the amount in
3 excess shall be paid from the distributions.

4 (c) A cemetery authority may select a distribution method
5 by delivering written instructions to the trustee of the fund
6 no later than 30 days before the beginning of the calendar
7 year. The distribution method and the distribution rate
8 selected shall remain in effect unless the cemetery notifies
9 the trustee of its desire to effect a change, application for
10 the change has been submitted to the Comptroller as required
11 in Section 4.2, and copies of the documentation are submitted
12 to the trustee. If the trustee does not receive written
13 instructions from the cemetery authority informing the trustee
14 of the method of calculating chosen, then the trustee shall
15 calculate and distribute based on the ordinary income
16 distribution method. The trustee shall distribute income to
17 the cemetery authority at least annually or in more frequent
18 installments as agreed to by the trustee and cemetery
19 authority.

20 (760 ILCS 100/4.2 new)

21 Sec. 4.2. Application for total return distribution and
22 restrictions.

23 (a) An application for the implementation of the total
24 return distribution method shall be submitted to the
25 Comptroller at least 120 days before the effective date of the

1 election to receive total return distribution. In addition to
2 submitting payment of a reasonable application fee, the
3 cemetery authority shall provide the Comptroller with all of
4 the following:

5 (1) A written investment policy. The investment goals
6 shall be to achieve principal growth through allowable
7 investments for care fund trusts with a secondary goal of
8 achieving current income.

9 (2) A care fund trust agreement that clearly shows the
10 selection of the total return distribution method.

11 (3) A written distribution policy establishing the
12 total return percentage and initial estimated average fair
13 market value, using the most recent month-end balances as
14 the estimate for the current year, signed by the cemetery
15 authority or trustee, along with supporting documentation
16 and additional information as may be required by the rules
17 adopted under this Act.

18 (b) The application shall be considered approved unless
19 the cemetery authority or trustee is notified otherwise by the
20 Comptroller within 90 days of receipt. The notification shall
21 contain details of the information needed to remedy any
22 deficiencies in the application.

23 (c) The total return percentage elected may be reduced but
24 may not be increased unless additional application is made to
25 the Comptroller with documentation demonstrating the rate of
26 return of the care funds over the last 3 years to support an

1 increase in the percentage.

2 (d) A cemetery authority that has elected the total return
3 distribution method may elect to reconvert to the ordinary
4 income distribution method by submitting written documentation
5 to the Comptroller in support of the reconversion, including a
6 copy of the trust agreement, notification on the proposed
7 effective date of the reconversion, and any additional
8 information required by the Comptroller.

9 (e) The Comptroller may take corrective measures,
10 including reducing the total return percentage or requiring a
11 distribution of only ordinary income for a year under one or
12 more of the following circumstances:

13 (1) if the average fair market value of the care fund
14 from one 3-year period to the previous 3-year period
15 declines by 10% or more;

16 (2) if the fair market value of the fund at the
17 beginning of a fiscal year is less than 80% of the fair
18 market value of the fund on the first day of the fiscal
19 year when the care fund started making distributions based
20 on the total return distribution method;

21 (3) if there is an uncorrected care fund deficiency as
22 determined by the Comptroller's review of the annual
23 report; or

24 (4) if the Comptroller determines that the trustee is
25 not able to demonstrate sufficient knowledge and expertise
26 regarding the effective implementation of distributing

1 income for the maintenance of the cemetery using the total
2 return distribution method.

3 (f) The Comptroller may evaluate the care fund conditions
4 and choose not to impose corrective measures if the
5 Comptroller finds that:

6 (1) the reasons are due to unusual or temporary
7 factors not within the control of the cemetery authority
8 or the trustee and that could not have been reasonably
9 anticipated;

10 (2) the current investment policy of the fund is
11 reasonably designed to protect the fund from further
12 declines in fair market value; or

13 (3) the exception appears to be both necessary and
14 appropriate for the continued protections of the care
15 fund.

16 (760 ILCS 100/5) (from Ch. 21, par. 64.5)

17 Sec. 5. Advertising. No cemetery authority, nor any agent,
18 servant, or employee of it, nor any other person, shall
19 advertise, represent, guarantee, promise, or contract that
20 perpetual care, permanent care, perpetual or permanent
21 maintenance, care forever, continuous care, eternal care,
22 everlasting care, or any similar or equivalent care, or care
23 for any number of years of any cemetery or of any lot, grave,
24 crypt or niche, or of any family mausoleum, memorial, marker,
25 or monument, will be furnished: Provided, however, that any

1 cemetery authority may advertise, represent, guarantee,
2 promise or contract that care will be furnished from the net
3 income only derived from funds held in trust as provided in
4 Sections ~~Section~~ 3 and 4 of this Act; and may advertise,
5 represent, guarantee, promise or contract that care will be
6 given any lot, grave, crypt, or niche, or any family
7 mausoleum, memorial, marker, or monument for any definite
8 number of years, such care to be furnished under a contract
9 providing that the principal of the amount paid under the
10 contract shall be used to furnish the care and further
11 providing specifically the care to be given and the number of
12 years for which it is to be given.

13 (Source: Laws 1947, p. 338.)

14 (760 ILCS 100/14) (from Ch. 21, par. 64.14)

15 Sec. 14. The Comptroller may at any time investigate the
16 cemetery business of every licensee with respect to its care
17 funds. The Comptroller shall examine at least annually every
18 licensee who has ~~holds~~ \$250,000 or more in its care funds. For
19 that purpose, the Comptroller shall have free access to the
20 office and places of business and to such records of all
21 licensees and of all trustees of the care funds of all
22 licensees as shall relate to the acceptance, use and
23 investment of care funds. The Comptroller may require the
24 attendance of and examine under oath all persons whose
25 testimony he may require relative to such business and in such

1 cases the Comptroller or any qualified representative of the
 2 Comptroller whom the Comptroller may designate, may administer
 3 oaths to all such persons called as witnesses, and the
 4 Comptroller, or any such qualified representative of the
 5 Comptroller, may conduct such examinations. The cost of an
 6 initial examination shall be borne by the cemetery authority
 7 if it has \$10,000 or more in such fund; otherwise, by the
 8 Comptroller. The charge made by the Comptroller for such
 9 examination shall be based upon the total amount of care funds
 10 held by the cemetery authority as of the end of the calendar or
 11 fiscal year for which a report is required by Section 12 of
 12 this Act and shall be in accordance with the following
 13 schedule:

14	less than \$10,000.....	no charge;
15	\$10,000 or more but less than	
16	\$50,000.....	\$10;
17	\$50,000 or more but less than	
18	\$100,000	\$40;
19	\$100,000 or more but less than	
20	\$250,000	\$80;
21	\$250,000 or more	\$100.

22 Any licensee which is not required to be examined annually
 23 shall submit an annual report to the Comptroller containing
 24 such information as the Comptroller reasonably may request.

25 The Comptroller may order additional audits or
 26 examinations as he or she may deem necessary or advisable to

1 ensure the safety and stability of the trust funds and to
2 ensure compliance with this Act. These additional audits or
3 examinations shall only be made after good cause is
4 established by the Comptroller in the written order. The
5 grounds for ordering these additional audits or examinations
6 may include, but shall not be limited to:

7 (1) material and unverified changes or fluctuations in
8 trust balances;

9 (2) the licensee changing trustees more than twice in
10 any 12-month period;

11 (3) any withdrawals or attempted withdrawals from the
12 trusts in violation of this Act; or

13 (4) failure to maintain or produce documentation
14 required by this Act for deposits into trust accounts or
15 trust investment activities.

16 Prior to ordering an additional audit or examination, the
17 Comptroller shall request the licensee to respond and comment
18 upon the factors identified by the Comptroller as warranting
19 the subsequent examination or audit. The licensee shall have
20 30 days to provide a response to the Comptroller. If the
21 Comptroller decides to proceed with the additional examination
22 or audit, the licensee shall bear the full cost of that
23 examination or audit, up to a maximum of \$7,500. The
24 Comptroller may elect to pay for the examination or audit and
25 receive reimbursement from the licensee. Payment of the costs
26 of the examination or audit by a licensee shall be a condition

1 of receiving or maintaining a license under this Act. All
2 moneys received by the Comptroller for examination or audit
3 fees shall be maintained in a separate account to be known as
4 the Comptroller's Administrative Fund. This Fund, subject to
5 appropriation by the General Assembly, may be utilized by the
6 Comptroller for enforcing this Act and other purposes that may
7 be authorized by law.

8 (Source: P.A. 89-615, eff. 8-9-96.)

9 (760 ILCS 100/15a) (from Ch. 21, par. 64.15a)

10 Sec. 15a. Where any cemetery authority owning, operating,
11 controlling or managing a privately operated cemetery or any
12 trustee for the same has accepted care funds within the
13 meaning of this Act, and is considered abandoned or seeks
14 dissolution ~~dissolution is sought by such cemetery authority~~
15 in any manner, by resolution of such cemetery authority, or
16 the trustees thereof, notice shall be given to the Comptroller
17 of such intention to dissolve, and proper disposition shall be
18 made of the care funds so held for the general benefit of such
19 lot owners by or for the benefit of such cemetery authority, as
20 provided by law, or in accordance with the trust provisions of
21 any gift, grant, contribution, payment, legacy or pursuant to
22 any contract whereby such funds were created. The Comptroller
23 represented by the Attorney General may apply to the circuit
24 court for the appointment of a receiver, trustee, successor in
25 trust, or for directions of such court as to the proper

1 disposition to be made of such care funds, to the end that the
2 uses and purposes for which such trust or care funds were
3 created may be accomplished. Where no such receiver is
4 available, the circuit court may order a willing local
5 municipality, township, county, or city to take over the
6 cemetery. Any existing deed or care funds may be conveyed or
7 transferred to the unit of local government. If there is no
8 party available to convey the deed or transfer the care funds,
9 then a judicial deed and court order may be obtained in the
10 county in which the cemetery is located, and such deed or other
11 writing, if it relates to land, shall promptly, after its
12 execution by a judge or the sheriff, be recorded in the
13 recorder's office of the county wherein the land is situated.
14 Any cemetery taken over by a local municipality, township,
15 county, or city shall be considered a municipal cemetery for
16 the purposes of this Act.

17 (Source: P.A. 87-747; 88-477.)

18 (760 ILCS 100/25 rep.)

19 Section 10. The Cemetery Care Act is amended by repealing
20 Section 25."