

HOUSE BILL No. 1585

DIGEST OF INTRODUCED BILL

Citations Affected: IC 23-14-48-1.

Synopsis: Cemetery perpetual care fund. Provides that a cemetery: (1) consisting solely of a columbarium installed before January 1, 2026; (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, 2025; is not required to establish a perpetual care fund.

Effective: Upon passage.

Carbaugh

January 21, 2025, read first time and referred to Committee on Ways and Means.



First Regular Session of the 124th General Assembly (2025)

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 2024 Regular Session of the General Assembly.

HOUSE BILL No. 1585

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, 2026; and**
16 **(B) that is located on property:**
17 **(i) consisting of at least forty (40) acres;**



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, 2025.
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.**

