

## CHAPTER 229

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**CORPORATIONS AND ASSOCIATIONS**

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**HOUSE BILL 12-1068**

BY REPRESENTATIVE(S) McKinley, Bradford, Coram, Duran, Fields, Hullinghorst, Jones, Kagan, Labuda, Pace, Schafer S., Singer, Solano, Soper, Todd, Vigil, Wilson, Ryden;  
also SENATOR(S) Grantham, Aguilar, Boyd, Foster, Giron, Guzman, Heath, Jahn, Neville.

**AN ACT**

**CONCERNING THE ADMINISTRATION OF A NONPROFIT CEMETERY CORPORATION BY PERSONS WHO OWN THE RIGHT TO BURY A DECEASED PERSON WITHIN THE CEMETERY.**

*Be it enacted by the General Assembly of the State of Colorado:*

**SECTION 1.** In Colorado Revised Statutes, 7-47-101, **add** (1.5) as follows:

**7-47-101. Who may organize - powers.** (1.5) (a) A BOARD OF DIRECTORS FOR A NONPROFIT CEMETERY CORPORATION SHALL INCLUDE AT LEAST ONE DIRECTOR WHO OWNS A LOT, GRAVE SPACE, NICHE, OR CRYPT. IF SUCH AN OWNER CANNOT BE FOUND TO SERVE AS A DIRECTOR, THE BOARD OF DIRECTORS SHALL MAINTAIN A VACANCY UNTIL THE DIRECTOR POSITION CAN BE FILLED WITH SUCH AN OWNER. A NONPROFIT CEMETERY CORPORATION MAY WAIT UNTIL THE FIRST VACANCY ON THE BOARD OF DIRECTORS OCCURS AFTER JANUARY 1, 2013, BEFORE APPOINTING A DIRECTOR WHO OWNS A LOT, GRAVE SPACE, NICHE, OR CRYPT.

(b) THIS SUBSECTION (1.5) APPLIES ONLY TO CEMETERIES AS DEFINED IN SECTION 12-12-101 (1.5), C.R.S.

**SECTION 2.** In Colorado Revised Statutes, **add** 7-47-104.5 as follows:

**7-47-104.5. Reports.** (1) EACH NONPROFIT CEMETERY CORPORATION SHALL KEEP IN ITS PRINCIPAL OFFICE AND, UPON REASONABLE REQUEST, SHALL MAKE AVAILABLE FOR INSPECTION AND STUDY TO THE OWNER OF ANY GRAVE SPACE, NICHE, OR CRYPT, OR TO A DULY AUTHORIZED REPRESENTATIVE OF THE OWNER THE FOLLOWING:

(a) AN ANNUAL WRITTEN REPORT SETTING FORTH THE NUMBER OF INTERMENTS

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*Capital letters indicate new material added to existing statutes; dashes through words indicate deletions from existing statutes and such material not part of act.*

AND ENTOMBMENTS MAINTAINED BY THE NONPROFIT CEMETERY CORPORATION, THE NUMBER OF INTERMENTS AND ENTOMBMENTS FOR THE PRECEDING YEAR, AND ANY OTHER FACTS NECESSARY TO SHOW THE ACTUAL FINANCIAL CONDITION OF THE NONPROFIT CEMETERY CORPORATION;

(b) A COMPLETE AND CURRENT COPY OF ANY BYLAWS OR ARTICLES OF INCORPORATION ADOPTED BY THE BOARD OF DIRECTORS;

(c) A COPY OF THE MINUTES OF EACH MEETING OF THE BOARD OF DIRECTORS FOR THE LAST THREE YEARS;

(d) A COPY OF EACH PERIODIC REPORT FILED DURING THE LAST THREE YEARS WITH THE COLORADO SECRETARY OF STATE IN ACCORDANCE WITH SECTION 7-90-501;

(e) A COPY OF INTERNAL REVENUE SERVICE FORM 990 REPORTS, OR ANY SUCCESSOR FORM OR REPORT, FOR THE LAST THREE YEARS; AND

(f) A COPY OF THE CORPORATION'S CURRENT BALANCE SHEET, INCOME STATEMENT, AND CASH-FLOW STATEMENT.

(2) TO COMPLY WITH THIS SECTION, THE REPORT MUST BE ATTESTED TO BY THE ACCOUNTANT, AUDITOR, OR OTHER PERSON PREPARING THE REPORT AND VERIFIED BY A VOTE OF THE BOARD OF DIRECTORS.

(3) UPON WRITTEN REQUEST FOR A SPECIFIC LIST OF DOCUMENTS, THE NONPROFIT CEMETERY SHALL PROVIDE TO ANY OWNER OF A LOT, GRAVE SPACE, NICHE, OR CRYPT ELECTRONIC OR PHYSICAL COPIES OF ANY REPORTS REQUIRED BY THIS SECTION. THE NONPROFIT CEMETERY SHALL FULFILL THE REQUEST WITHIN SEVEN DAYS AFTER RECEIPT OF THE REQUEST AND PAYMENT OF A COPYING CHARGE, IF PAPER COPIES ARE REQUIRED OR REQUESTED, NOT TO EXCEED TWENTY-FIVE CENTS PER PHYSICAL COPIED PAGE. THE NONPROFIT CEMETERY SHALL NOT CHARGE FOR ELECTRONIC COPIES.

**SECTION 3.** In Colorado Revised Statutes, **amend** 7-47-105 as follows:

**7-47-105. Rights of lot owners.** (1) If the grounds purchased or otherwise acquired for cemetery purposes have been previously used as a burial ground, those who are lot owners at the time of the purchase ~~shall~~ continue to own the ~~same~~ LOTS and ~~shall be~~ ARE members of the corporation.

(2) AN OWNER OF A LOT, GRAVE SPACE, NICHE, OR CRYPT MAY ATTEND ANY MEETING OF THE BOARD OF DIRECTORS. THE BOARD OF DIRECTORS SHALL PROVIDE REASONABLE NOTICE OF ANY BOARD MEETING TO OWNERS OF A LOT, GRAVE SPACE, NICHE, OR CRYPT, WHO MAY NOT PARTICIPATE IN MEETINGS OF THE BOARD OF DIRECTORS WITHOUT PERMISSION OF THE CHAIRPERSON.

**SECTION 4. Act subject to petition - effective date.** This act takes effect at 12:01 a.m. on the day following the expiration of the ninety-day period after final adjournment of the general assembly (August 8, 2012, if adjournment sine die is on May 9, 2012); except that, if a referendum petition is filed pursuant to section 1 (3)

of article V of the state constitution against this act or an item, section, or part of this act within such period, then the act, item, section, or part will not take effect unless approved by the people at the general election to be held in November 2012 and, in such case, will take effect on the date of the official declaration of the vote thereon by the governor.

Approved: May 29, 2012