

REVENUE: No revenue impact

FISCAL: No fiscal impact

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<b>Action:</b>	Do Pass
<b>Vote:</b>	7 - 0 - 1
<b>Yeas:</b>	Clem, Conger, Matthews, Sheehan, Smith J., Holvey, Whisnant
<b>Nays:</b>	0
<b>Exc.:</b>	Cameron
<b>Prepared By:</b>	Jan Nordlund, Administrator
<b>Meeting Dates:</b>	5/5, 5/12

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**WHAT THE MEASURE DOES:** Requires endowment care cemetery to deposit in endowment care fund at least nine percent of gross sales price of grave sold with a grave liner installed at time of sale. Clarifies that cemetery may deposit more than minimum required in endowment care fund.

**ISSUES DISCUSSED:**

- Statutory update to reflect new products and services

**EFFECT OF COMMITTEE AMENDMENT:** No amendment.

**BACKGROUND:** Endowment care is sometimes referred to as “permanent care” or “perpetual care.” Endowment care cemeteries deposit funds into a trust fund for the purpose of care, maintenance, and preservation of the lots and grounds, and the repair and renewal of the buildings and property connected with and forming a part of the cemetery. Endowment care cemeteries in Oregon are required to deposit 15 percent of the gross sales price of each grave sold and five percent of the gross sales price for each niche, crypt, and private mausoleum.

Grave liners, also known as burial vaults or burial containers, are commonly used in traditional full-service funerals, and are placed in the ground prior to burial so that the casket can be lowered into it at burial. The purpose of a grave liner is to prevent the ground from caving in as the casket deteriorates over time. Grave liners are typically made of reinforced concrete and cover only the top and sides of the casket, while a burial vault surrounds the casket in concrete or other similarly durable material. Oregon law does not require the use of a grave liner when interring human remains.

Senate Bill 30 modifies the deposit requirement for graves in endowment care cemeteries by specifying that graves sold with a grave liner installed at the time of sale require a deposit of nine percent of the gross sales price. Graves sold without liners at the time of sale retain the 15 percent deposit requirement.