

REVENUE: No revenue impact**FISCAL: No fiscal impact**

Action:	Do Pass
Vote:	5 - 0 - 0
Yeas:	Bonamici, Boquist, George, Monroe, Shields
Nays:	0
Exc.:	0
Prepared By:	Patrick Brennan, Administrator
Meeting Dates:	2/28

WHAT THE MEASURE DOES: Requires endowment care cemeteries to deposit into an endowment care fund at least nine percent of the gross sales price of graves sold with grave liners installed at the time of sale. Clarifies that an endowment care cemetery may deposit more than the required percentage of the sales price into the endowment care fund.

ISSUES DISCUSSED:

- Types of in-ground features
- Similar requirements in other states
- Importance of endowment funds for care of cemeteries

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 (payable in installments) 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 need deposit only nine percent of the gross sales price, payable in installments. Graves sold without liners at the time of sale retain the 15 percent deposit requirement.