Senate Bill 29

Sponsored by Senator MONROE (Presession filed.)

SUMMARY

The following summary is not prepared by the sponsors of the measure and is not a part of the body thereof subject to consideration by the Legislative Assembly. It is an editor's brief statement of the essential features of the measure **as introduced.**

Adds historic cemetery operated by nonprofit organization to list of cemeteries exempt from specified laws that apply to private cemeteries.

1	A BILL FOR AN A	ACT

2 Relating to historic cemeteries; amending ORS 97.020.

Be It Enacted by the People of the State of Oregon:

SECTION 1. ORS 97.020 is amended to read:

- 97.020. (1) The provisions of ORS 97.030, 97.120, 97.310 to 97.350, 97.360 (1), 97.510 and 97.550 relating to private cemeteries do not apply to:
- (a) Any religious or eleemosynary corporation, church, religious society or denomination, corporation sole administering temporalities of any church or religious society or denomination or any cemetery that such entity organizes, controls or operates.
 - (b) Any county or city cemetery.
- (c) A historic cemetery, as defined in ORS 97.772, operated and maintained by a nonprofit organization described in section 501(c)(3) of the Internal Revenue Code that is exempt from income tax under section 501(a) of the Internal Revenue Code.
 - (2) The provisions of ORS 97.810 to 97.865 relating to private cemeteries do not apply to:
- (a) Any religious or eleemosynary corporation, church, religious society or denomination, corporation sole administering temporalities of any church or religious society or denomination or any cemetery that such entity organizes, controls or operates, unless the cemetery authority for an entity described in this paragraph elects to subject itself to ORS 97.810 to 97.865.
- (b) Any county or city cemetery, unless the county or city elects to subject itself to ORS 97.810 to 97.865.
- (c) A historic cemetery, as defined in ORS 97.772, operated and maintained by a nonprofit organization described in section 501(c)(3) of the Internal Revenue Code that is exempt from income tax under section 501(a) of the Internal Revenue Code.

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