

STATE OF NEW YORK

11151

IN ASSEMBLY

April 28, 2026

Introduced by M. of A. BRAUNSTEIN -- read once and referred to the
Committee on Corporations, Authorities and Commissions

AN ACT to amend the not-for-profit corporation law, in relation to
establishing requirements for applications for major renovations or
alterations and reporting by certain cemetery corporations

The People of the State of New York, represented in Senate and Assem-
bly, do enact as follows:

1 Section 1. Section 1502 of the not-for-profit corporation law is
2 amended by adding a new paragraph (v) to read as follows:

3 (v) The term "major alteration" or "major renovation" means a cemetery
4 project for which an environmental assessment form (EAF) is prepared or
5 required; an activity which can reasonably be expected to have a
6 substantial and adverse impact on the adjacent community, the lots or
7 the lot owners of the cemetery, including: demolition; flooding or
8 draining; or construction of buildings or facilities. Such term shall
9 not include those activities commenced with respect to the construction
10 of a private mausoleum or lawn crypt, the paving of roads, the installa-
11 tion of in ground utilities not directly adjacent to graves; or
12 construction activities at existing structures not requiring a state or
13 local permit.

14 § 2. The not-for-profit corporation law is amended by adding a new
15 section 1506-f to read as follows:

16 § 1506-f. Major alteration or major renovation at cemetery corporations.

17 (a) A major alteration or major renovation to a cemetery shall not be
18 commenced without the approval of the cemetery board. Such approval
19 shall be conditioned upon the submission of a report by the cemetery in
20 accordance with this section. Such report shall be submitted to the
21 cemetery board at least three months prior to the anticipated commence-
22 ment date of any work on the period. The report shall describe the meth-
23 od and purpose of such major alteration or major renovation, the
24 proposed cost thereof, and include further information as required by
25 this section.

26 (b) A cemetery applicant shall include in its report information in
27 response to the following:

EXPLANATION--Matter in italics (underscored) is new; matter in brackets
[-] is old law to be omitted.

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1 (1) whether the alteration will result in or avoid the destruction,
2 damage to, modification or interference with existing graves and mark-
3 ers, crypts, mausoleums, roadways, and pathways;

4 (2) the location, design and duration of the major alteration;

5 (3) the financial impact on the applicant;

6 (4) whether the alteration will be appropriate for cemetery purposes;

7 (5) whether the alteration will have an adverse impact on the
8 surrounding community;

9 (6) whether the alteration will have the potential to adversely affect
10 the public health and safety, the environment or natural resources; and

11 (7) the degree to which measures will be taken to minimize or elimi-
12 nate these impacts.

13 (c) An applicant shall include in its report a description of any
14 approvals or permits required by state or local law. No cemetery shall
15 commence a major alteration or major renovation which requires a state
16 or local government approval or permit until such approval or permit has
17 been obtained. Any board approval of a major alteration shall be so
18 conditioned.

19 (d) A report submitted for a major alteration or major renovation
20 expected to cost in excess of two hundred fifty thousand dollars shall
21 be certified by a licensed engineer, architect or landscape architect.

22 (e) Within thirty-five days following receipt of the report, the ceme-
23 tery board or the division of cemeteries may request from the cemetery
24 corporation any additional information or documentation and technical
25 assistance deemed necessary to review such report. Such report shall not
26 be deemed complete until the requested information has been received. If
27 no such request is made, the submission shall be deemed complete on the
28 thirty-fifth day after its receipt by the division.

29 (f) The cemetery board shall approve or deny the proposed major alter-
30 ation or major renovation within ninety days.

31 § 3. Paragraph (a) of section 1508 of the not-for-profit corporation
32 law, as added by chapter 871 of the laws of 1977, subparagraph 6 as
33 added by chapter 608 of the laws of 1985, is amended to read as follows:

34 (a) Annual report. Each cemetery corporation shall, on or before the
35 fifteenth day of [~~March~~] April after the end of its calendar year, or if
36 on a fiscal year the [~~seventy-fifth~~] ninetieth day after the close of
37 such year, file with the cemetery board (1) a statement as to the condi-
38 tion of the permanent maintenance trust fund and a schedule of the
39 assets of such fund. (2) a statement as to the condition of the perpet-
40 ual care fund and a schedule of the assets of such fund. (3) a statement
41 as to the condition of the moneys and properties received by the ceme-
42 tery corporation in trust under the provisions of [~~subdivisions~~] para-
43 graphs (f) and (g) of section fifteen hundred seven of this article. (4)
44 a statement of the gross proceeds of the sale of plots, lots and parts
45 thereof, graves, niches and crypts showing the disposition of such
46 proceeds and (5) a statement of changes in the number and amount of
47 certificates of indebtedness in accordance with the provisions of [~~para-~~
48 graph] subparagraph three of [~~subdivision~~] paragraph (a) of section
49 fifteen hundred eleven of this article. (6) a statement as to the condi-
50 tion of the monument maintenance fund, if any, and a schedule of the
51 assets of such fund.

52 § 4. This act shall take effect immediately.