

# STATE OF NEW YORK

11286

## IN ASSEMBLY

May 8, 2026

Introduced by COMMITTEE ON RULES -- (at request of M. of A. McDonald) --  
read once and referred to the Committee on Corporations, Authorities  
and Commissions

AN ACT to amend the not-for-profit corporation law and the estates,  
powers and trusts law, in relation to perpetual care of cemeteries

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

1 Section 1. Paragraph (b) of section 1507 of the not-for-profit corpo-  
2 ration law is amended by adding a new subparagraph 4 to read as follows:

3 (4) In those instances where such funds have any executor or execu-  
4 tors, or trustee or trustees, under a last will and testament to whom  
5 there has heretofore been, or may hereafter be, bequeathed a sum for the  
6 perpetual care of any lot, plot or part thereof, such executor or execu-  
7 tors, or trustee or trustees shall disclose at least biennially, the  
8 balance of funds in any such trust estate to the cemetery association  
9 for which such trust is dedicated until such time as the surrogate's  
10 court having jurisdiction over such trust estate shall approve an agree-  
11 ment under subparagraph three of this paragraph.

12 § 2. Section 8-1.5 of the estates, powers and trusts law, as renum-  
13 bered by chapter 686 of the laws of 1967, is amended to read as follows:

14 § 8-1.5 Trusts for cemetery purposes

15 Dispositions of property in trust for the purpose of the perpetual  
16 care, maintenance, improvement or embellishment of cemeteries or private  
17 burial lots in cemeteries, and the roadways, lawns, hedges, walks, fenc-  
18 es, monuments, structures and tombs in such cemeteries or on such  
19 private burial lots are permitted and shall be deemed to be for charita-  
20 ble and benevolent purposes. Such dispositions are not invalid by reason  
21 of any indefiniteness or uncertainty of the persons designated as bene-  
22 ficiaries, nor shall they be invalid as violating any existing rule  
23 against perpetuities. Nothing herein contained shall affect any existing  
24 authority of the courts to determine the reasonableness of the amount of  
25 such disposition. All such dispositions shall be disclosed to a desig-  
26 ated cemetery association within sixty days of their establishment.  
27 For all existing dispositions not held or administered by a cemetery

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

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1 association, made prior to December thirty-first two thousand twenty-  
2 six, such disclosures shall be made to the designated cemetery associ-  
3 ation by December thirty-first, two thousand twenty-seven. Any cemetery  
4 association may act as trustee of and execute any such trust with  
5 respect to lots, roadways, lawns, hedges, walks, fences, monuments,  
6 structures and tombs both within its own cemetery limits and outside of  
7 any cemetery under its control but within the county where such cemetery  
8 is located, whether or not such power is included among its corporate  
9 powers. Any trustee of such funds which is not a cemetery association,  
10 shall disclose at least biennially, the balance of funds in any such  
11 trust to the cemetery association for which such trust is dedicated.  
12 Such initial disclosure shall be made within one year of the effective  
13 date of the chapter of the laws of two thousand twenty-six which amended  
14 this section.

15 § 3. This act shall take effect immediately.