STATE OF NEW YORK

10255

IN SENATE

May 8, 2026

Introduced by Sen. COMRIE -- read twice and ordered printed, and when printed to be committed 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 Assembly, do enact as follows:

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

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

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

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

(a) A major alteration or major renovation to a cemetery shall not be commenced without the approval of the cemetery board. Such approval shall be conditioned upon the submission of a report by the cemetery in accordance with this section. Such report shall be submitted to the cemetery board at least three months prior to the anticipated commencement date of any work on the period. The report shall describe the method and purpose of such major alteration or major renovation, the proposed cost thereof, and include further information as required by this section.

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

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

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

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

(3) the financial impact on the applicant;

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

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

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

(7) the degree to which measures will be taken to minimize or eliminate these impacts.

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

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

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

(f) The cemetery board shall approve or deny the proposed major alteration or major renovation within ninety days.

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

(a) Annual report. Each cemetery corporation shall, on or before the fifteenth day of [~~March~~] April after the end of its calendar year, or if on a fiscal year the [~~seventy-fifth~~] ninetieth day after the close of such year, file with the cemetery board (1) a statement as to the condition of the permanent maintenance trust fund and a schedule of the assets of such fund. (2) a statement as to the condition of the perpetual care fund and a schedule of the assets of such fund. (3) a statement as to the condition of the moneys and properties received by the cemetery corporation in trust under the provisions of [~~subdivisions~~] paragraphs (f) and (g) of section fifteen hundred seven of this article. (4) a statement of the gross proceeds of the sale of plots, lots and parts thereof, graves, niches and crypts showing the disposition of such proceeds and (5) a statement of changes in the number and amount of certificates of indebtedness in accordance with the provisions of [~~paragraph~~] subparagraph three of [~~subdivision~~] paragraph (a) of section fifteen hundred eleven of this article. (6) a statement as to the condition of the monument maintenance fund, if any, and a schedule of the assets of such fund.

§ 4. This act shall take effect immediately.