

# 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:

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.

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

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

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

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

7 (3) the financial impact on the applicant;

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

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

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

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

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

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

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

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

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

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

54 § 4. This act shall take effect immediately.