§ 141. Burial of the dead. 1. (a) If a recipient of public assistance or care or other person dies leaving no funds or insurance sufficient to pay the expense of his burial, the relatives who survive him who were or would have been responsible for his support, pursuant to section one hundred one of this chapter, shall be responsible for such expense to the extent that they are able to pay the same in whole or in part; and the public welfare official paying such expense or any part thereof may recover all or part of the amounts expended by him from such relatives, who shall be severally and jointly liable therefor in accordance with their respective abilities.

(b) Except as otherwise provided the public welfare district, town or city which was or would have been responsible for furnishing public assistance or care to the person while alive shall provide for the care, removal and burial of the body of a recipient of public assistance or care who shall die, or of a person found dead in the public welfare district.

2. If, when such provision is made by a public welfare district, town or city, the deceased leave no funds or insurance sufficient to pay the expense of his burial and there are no known relatives, friends or personal representatives liable or willing to become responsible for such expense, the expense of such burial shall be a charge on such public welfare district, town or city but the public welfare official thereof may recover the same in whole or in part from the relatives of the deceased liable therefor.

3. (a) When burial arrangements for a recipient of public assistance or care are made by relatives or friends of the deceased and the expense of such burial does not exceed the amount fixed by the appropriate public welfare official or the local appropriating body for similar burials in similar circumstances, such public welfare official may:

(1) if such relatives or friends were required to pay the expense of such burial in order to arrange the same, wholly or partly reimburse them, from assets transferred or assigned to such social services official by or on behalf of the deceased recipient; but he shall not reimburse a legally responsible relative of the deceased for any part of the amount paid by him which in the judgment of such social services

official such relative is able to bear; nor shall such official expend from such assets for such purpose more than is permitted by or pursuant to this section, other provisions of this chapter and regulations of the department.

(2) pay part of the expense of such burial, if, and to the extent and under the circumstances, permitted by his local policy, which shall not be inconsistent with this chapter, and the regulations of the department; but in no case shall such social services official pay more than the balance remaining to be paid after the total of the amounts paid or to be paid by all other sources, including payments made or to be made by such legally responsible relatives of the deceased as are in the judgment of such official able to bear the same, is credited to and deducted from such expense.

(b) In no case shall a public welfare official expend, pursuant to the provisions of this section or any other provision of this chapter, for the burial of a recipient of public assistance or care, from assets transferred or assigned to him by or on behalf of such recipient, an amount which shall be in excess of five hundred dollars.

4. For purposes of this section, the term "recipient of public assistance and care" shall include persons receiving federal supplemental security income benefits pursuant to title sixteen of the federal social security act and/or additional state payments pursuant to title six of article five of this chapter.

5. Expenditures for burial made by social services districts, cities and towns pursuant to the provisions of this chapter shall, if approved by the department, be subject to reimbursement by the state, in accordance with the regulations of the department to the extent of one hundred per centum thereof in the case of needy Native Americans and members of their families residing on a reservation within the state and fifty per centum in all other cases, and such reimbursement shall be claimed and paid in accordance with the procedure prescribed by and pursuant to section one hundred fifty-three. However, only so much of such an expenditure as does not exceed two hundred fifty dollars for expenditures made prior to October first, nineteen hundred eighty-six, four hundred dollars for expenditures made on and after October first,

nineteen hundred eighty-six and prior to April first, nineteen hundred eighty-seven and nine hundred dollars for expenditures made on and after April first, nineteen hundred eighty-seven shall be subject to reimbursement by the state.

6. If an applicant for or a recipient of public assistance or care or of medical assistance under section two hundred nine or three hundred sixty-six of this chapter establishes an irrevocable trust for the payment of his or her funeral expenses, or those of a family member, under section four hundred fifty-three of the general business law, any funds remaining in such trust after the payment of all funeral expenses must be paid over to the social services official responsible for arranging for burials under this section in the local government subdivision where the decedent resided.