

CR 91-120

**CERTIFICATE**

**STATE OF WISCONSIN**

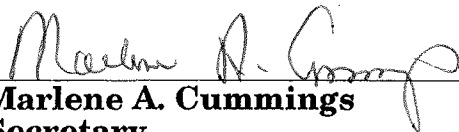
**DEPARTMENT OF REGULATION AND LICENSING**

**TO ALL TO WHOM THESE PRESENTS SHALL COME, GREETINGS:**

**I, Marlene A. Cummings, Secretary of the Wisconsin Department of Regulation and Licensing and custodian of the official records of the Department, do hereby certify that the annexed rules were duly approved and adopted by the Department of Regulation and Licensing on the 30th day of September, 1992.**

**I further certify that said copy has been compared by me with the original on file in this office and that the same is a true copy thereof, and of the whole of such original.**

**IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed the official seal of the department at 1400 East Washington Avenue, Madison, Wisconsin this 30th day of September, 1992.**

  
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**Marlene A. Cummings**  
**Secretary**  
**Department of Regulation**  
**and Licensing**

**RECEIVED**

OCT 2 1992  
4:00 PM  
Revisor of Statutes  
Bureau

12-1-92

STATE OF WISCONSIN  
DEPARTMENT OF REGULATION AND LICENSING

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IN THE MATTER OF RULE-MAKING	:	ORDER OF THE
PROCEEDINGS BEFORE THE	:	DEPARTMENT OF REGULATION AND LICENSING
DEPARTMENT OF REGULATION	:	ADOPTING RULES
AND LICENSING	:	(CLEARINGHOUSE RULE 91-120)

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ORDER

An order of the Department of Regulation and Licensing to create chapter RL 50 of the administrative code relating to the filing of annual reports by cemetery authorities and preneed sellers, and the filing of certifications in lieu of annual reports by religious societies.

Analysis prepared by the Department of Regulation and Licensing.

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ANALYSIS

Statutes authorizing promulgation: ss. 157.62 (2) and (7), 157.63, 227.11 (2), 440.92 (6) (k), Stats.

Statutes interpreted: ss. 157.62 (2) and (7), 157.63, and 440.92 (6) and (9), Stats.

In this order the Department of Regulation and Licensing creates Chapter RL 50 relating to the time and fee for filing the annual reports required of cemetery authorities and preneed sellers under ss. 157.62 (2) and 440.92 (6), Stats., respectively, as created by 1989 Wisconsin Act 307. These reports relate to the financial accounting of cemetery authorities for monies received, deposited and disbursed for the care of cemetery lots, and accounting by preneed sellers for monies received, deposited and disbursed for cemetery merchandise purchased under a preneed sales contract. The changes in this proposed order also respond to amendments in 1991 Wisconsin Act 269.

1989 Wisconsin Act 307 became effective on November 1, 1991. The proposed rule provides that the first report filed under the new law shall cover the period from November 1, 1991 through December 31, 1992. Thereafter, each report shall relate to the activity occurring during a calendar year. This rule also specifies the report filing time for cemetery authorities affiliated with religious societies who chose to file certificates of compliance, rather than annual reports, as permitted under ss. 157.63 and 440.92 (9), Stats.

The proposed rule also permits a cemetery authority or a preneed seller to request a reporting period other than the calendar-year basis.

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TEXT OF RULE

SECTION 1. Chapter RL 50 is created to read:

CHAPTER RL 50 (title)

FILING OF ANNUAL REPORTS BY  
CEMETERY AUTHORITIES AND PRENEED SELLERS

RL 50.01 AUTHORITY. This chapter is adopted pursuant to ss. 157.62 (2) and (7), 157.63, 227.11, and 440.92 (6) (k), Stats.

RL 50.02 FILING OF ANNUAL REPORTS. Cemetery authorities required to file an annual report under s. 157.62 (2), Stats., and preneed sellers required to file an annual report under s. 440.92 (6), Stats., shall do so on or before the 60th day after the last day of the reporting period. The annual reports shall be accompanied by the filing fee required under s. RL 50.05.

RL 50.03 FIRST ANNUAL REPORT. The first annual report under this rule is due on or before March 1, 1993 and shall contain the information required for the period from November 1, 1991 through December 31, 1992.

RL 50.04 REPORTING PERIOD. The annual reports and certifications in lieu of annual reports shall be made on a calendar-year basis unless the department, upon request, approves a different reporting period.

RL 50.05 ANNUAL REPORT FILING FEE. A cemetery authority and a cemetery preneed seller shall submit a filing fee of \$40 with the annual report submitted to the department pursuant to ss. 157.62 (2) and 440.92 (6), Stats.

RL 50.06 RELIGIOUS SOCIETY EXEMPTION. A cemetery authority of a cemetery that is affiliated with a religious society organized under ch. 187, Stats., or that religious society may file a certification in lieu of an annual report under ss. 157.63 or 440.92 (9), Stats. The certification shall be filed on or before the 60th day after the last day of the reporting period.

Note: Forms for the annual report and certification may be obtained upon request from and shall be filed with the Department of Regulation and Licensing, Bureau of Direct Licensing and Real Estate, 1400 East Washington Avenue, P.O. Box 8935, Madison, Wisconsin 53708.

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(END OF TEXT OF RULE)

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The rules adopted in this order shall take effect on the first day of the month following publication in the Wisconsin administrative register, pursuant to s. 227.22 (2) (intro.), Stats.

Dated

9/30/92

Agency

Marlene A. Cummings  
Marlene A. Cummings, Secretary  
Department of Regulation  
and Licensing

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Bureau<sup>2</sup>

**CORRESPONDENCE/MEMORANDUM**

**STATE OF WISCONSIN**

**DATE:** October 2, 1992

**TO:** Gary Poulson  
Assistant Revisor of Statutes

**FROM:** Pamela Haack, Administrative Assistant  
Department of Regulation and Licensing

**SUBJECT:** Final Rulemaking Order

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**Agency: DEPARTMENT OF REGULATION AND LICENSING**

**Clearinghouse Rule: 91-120**

Attached is a copy and a certified copy of a final order adopting rules.  
Would you please publish these rules in the code.

Please stamp or sign a copy of this letter to acknowledge receipt.

Thank you.