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# A BILL FOR AN ACT

RELATING TO CEMETERIES.

**BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF HAWAII:**

1 SECTION 1. Section 441-22.1, Hawaii Revised Statutes, is  
2 amended to read as follows:

3 "**§441-22.1 Exemption.** (a) The director shall exempt any  
4 cemetery authority from the [~~bonding requirement and the fee~~  
5 ~~requirements for license, renewal and reinstatement~~] provisions  
6 of this chapter upon proof satisfactory to the director that  
7 [~~it~~] the cemetery authority does not sell for financial  
8 profit[-]; provided that a cemetery authority exempted under  
9 this section shall be required to comply with any provision of  
10 this chapter upon order by the director.

11 (b) Any church granted an exemption under this section  
12 shall be exempt from all requirements of this chapter. Any  
13 entity that is exempt as a church under federal tax law shall be  
14 considered a church for purposes of this section."

15 SECTION 2. Statutory material to be repealed is bracketed  
16 and stricken. New statutory material is underscored.

17 SECTION 3. This Act shall take effect upon its approval.



**Report Title:**

Cemetery Authority Exemption; Churches; Exempted Entities

**Description:**

Clarifies that churches granted an exemption from the state laws governing cemeteries and funeral trusts are exempt from all requirements. Allows the director of commerce and consumer affairs to impose any statutory requirement upon an exempt cemetery authority by order. Clarifies that an entity exempt as a church under federal tax law is considered a church for purposes of exemption. (SD1)

*The summary description of legislation appearing on this page is for informational purposes only and is not legislation or evidence of legislative intent.*

