

Chapter 9. Cemetery Records and Documents

§901. Records Required to be Maintained

A. Every cemetery or cemetery authority, whether holding a certificate of authority or not, shall maintain accurate, complete, and legible records of any books, contracts, records, or documents pertaining to, prepared in, or generated by, the cemetery including, but not limited to:

1. forms, including, but not limited to:
 - a. contracts and deeds;
 - b. titles; and
 - c. certificates of interment rights;
2. reports;
3. accounting records;
4. ledgers;
5. electronic records;
6. cemetery space ownership records;
7. interment records;
8. maps and plats;
9. current and historic price lists;
10. current and historic rules of the cemetery, if any; and
11. trust records.

B. The records referenced in this Section shall be known as “records pertaining to the operation and business of a cemetery.”

AUTHORITY NOTE: Promulgated in accordance with R.S. 8:67.

HISTORICAL NOTE: Promulgated by the Office of the Governor, Cemetery Board, LR 39:2742 (October 2013).

§903. Records to be Transferred

A. Upon the change of ownership or control of a cemetery or cemetery authority, the records referenced in Section 901 shall be provided to the transferee.

AUTHORITY NOTE: Promulgated in accordance with R.S. 8:67.

HISTORICAL NOTE: Promulgated by the Office of the Governor, Cemetery Board, LR 39:2742 (October 2013).

§905. Access to Records

A. All records pertaining to the operation and business of a cemetery shall be available for inspection by the board at any time during regular business hours. The records shall be available for inspection at the cemetery or at a location designated by the board.

AUTHORITY NOTE: Promulgated in accordance with R.S. 8:67.

HISTORICAL NOTE: Promulgated by the Office of the Governor, Cemetery Board, LR 39:2742 (October 2013).

§907. Permanency of Records

A. All records pertaining to the operation and business of a cemetery shall be preserved until the obligation pursuant thereto is fulfilled. Following the fulfillment of any obligation, these records shall be subject to the retention schedule set forth in Subsections B and C of this Section.

B. The following records pertaining to the operation and business of a cemetery shall be permanently preserved:

1. contracts and deeds, titles, and certificates of interment rights;

2. cemetery space ownership records;
3. interment records;
4. maps and plats; and
5. current and past rules and regulations of the cemetery, if any.

C. The following records pertaining to the operation and business of a cemetery shall be preserved for a minimum of seven years, unless otherwise directed by the board:

1. reports;
2. accounting records;
3. trust records;
4. ledgers;
5. electronic records; and
6. current and past price lists.

D. The records required by this Chapter shall be either:

1. in the form of the original record; or
2. electronically, subject to the following requirements:
 - a. any and all electronic records must be able to be easily reproduced in a legible format; and
 - b. any and all electronic records must be accessible for the purposes of examination by the board pursuant to Title 8 and the rules of the board;
 - c. at the request of the board, cemeteries or cemetery authorities maintaining electronic records shall provide, at their expense, hard copies of any records for the board's examination.

E. All records, including electronic records, pertaining to ownership, interments, maps, and plats shall be adequately protected from destruction by fire in one or more of the following manners:

1. by duplicate records stored at a separate location; or
2. by storing the originals in a fireproof container.

AUTHORITY NOTE: Promulgated in accordance with R.S. 8:67.

HISTORICAL NOTE: Promulgated by the Office of the Governor, Cemetery Board, LR 39:2742 (October 2013).

§909. Written Contracts Required

A. All contracts for cemetery spaces, interment rights, or cemetery related merchandise and services shall be in writing and written in clear and understandable language. All such contracts shall be sequentially numbered and entered into a sales journal numerically.

B. All contracts under Subsection 909.A shall include the following mandatory information:

1. date of the contract;
2. name of the seller and purchaser;
3. statement that the cemetery is perpetual care, if applicable;
4. the location of the interment space;
5. an itemization of the prices charged, including any applied discounts, for each item provided as part of the contract;
6. the terms under which each contract is to be paid; and
7. the clear terms for cancellation of the agreement and the damages for cancellation, if any.

C. All contracts for cemetery spaces or interment rights shall also include:

1. the cost of the cemetery space or interment right(s);
2. the type of interment to be provided and the number of interments allowed. Nothing in this Section shall be interpreted to limit the ability of a cemetery authority to sell or allow multiple interments, as permitted by the cemetery authority's rules;
3. the amount or percentage to be placed in the cemetery's perpetual or endowed care trust; and
4. a statement regarding whether the payment for the cemetery space(s) or interment right(s) includes or does not include the cost of opening and closing of the cemetery space.

D. All contracts for cemetery related merchandise and services shall also include:

1. the price of each item of merchandise or service contracted for;
2. if the merchandise will not be delivered or stored pursuant to R.S. 8:502.1, then the agreement shall state the amount or percentage to be placed in the cemetery's merchandise trust fund;
3. a description of each item of merchandise or service with sufficient information to describe the merchandise or service, including the size, design, and materials used in construction or manufacture.

AUTHORITY NOTE: Promulgated in accordance with R.S. 8:67 and R.S. 8:206.

HISTORICAL NOTE: Promulgated by the Office of the Governor, Cemetery Board, LR 39:2742 (October 2013).