

[West's Arkansas Code Annotated](#)  
[Title 20. Public Health and Welfare \(Refs & Annos\)](#)  
[Subtitle 2. Health and Safety \(Chapters 6 to 44\)](#)  
[Chapter 17. Death and Disposition of the Dead](#)  
[Subchapter 13. Insolvent Cemetery Grant Fund Act](#)

A.C.A. § 20-17-1301

§ 20-17-1301. Title

Effective: July 31, 2009

[Currentness](#)

This subchapter shall be known and may be cited as the “Insolvent Cemetery Grant Fund Act.”

**Credits**

[Acts of 2009, Act 429, § 3, eff. July 31, 2009.](#)

A.C.A. § 20-17-1301, AR ST § 20-17-1301

The constitution and statutes are current through the 2020 First Extraordinary Session and the 2020 Fiscal Session of the 92nd Arkansas General Assembly and changes made by the Arkansas Code Revision Commission received through July 10, 2020.

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[Chapter 17. Death and Disposition of the Dead](#)  
[Subchapter 13. Insolvent Cemetery Grant Fund Act](#)

A.C.A. § 20-17-1302

§ 20-17-1302. Findings and purpose

Effective: July 22, 2015

[Currentness](#)

The General Assembly finds that:

- (1) Perpetual care cemeteries provide historical and cultural benefits to the citizens of the State of Arkansas; and
- (2) A grant program should be established to assist a perpetual care cemetery that is insolvent or in financial distress for its care and improvement.

**Credits**

[Acts of 2009, Act 429, § 3, eff. July 31, 2009](#); [Acts of 2015, Act 990, § 1, eff. July 22, 2015](#).

A.C.A. § 20-17-1302, AR ST § 20-17-1302

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[Chapter 17. Death and Disposition of the Dead](#)  
[Subchapter 13. Insolvent Cemetery Grant Fund Act](#)

A.C.A. § 20-17-1303

§ 20-17-1303. Insolvent Cemetery Grant Fund

Effective: July 1, 2018

[Currentness](#)

An Insolvent Cemetery Grant Fund is established within the general operating fund of the State Board of Embalmers, Funeral Directors, Cemeteries, and Burial Services for the care and improvement of a perpetual care cemetery that is insolvent or in financial distress as determined by the board.

**Credits**

[Acts of 2009, Act 429, § 3, eff. July 31, 2009](#); [Acts of 2015, Act 990, § 1, eff. July 22, 2015](#); [Acts of 2017, Act 788, § 62, eff. July 1, 2018](#).

A.C.A. § 20-17-1303, AR ST § 20-17-1303

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[Chapter 17. Death and Disposition of the Dead](#)  
[Subchapter 13. Insolvent Cemetery Grant Fund Act](#)

A.C.A. § 20-17-1304

§ 20-17-1304. Powers and duties of State Board of Embalmers,  
Funeral Directors, Cemeteries, and Burial Services

Effective: July 1, 2018

[Currentness](#)

The State Board of Embalmers, Funeral Directors, Cemeteries, and Burial Services shall:

- (1) Review and grant or deny all or part of a grant application submitted under this subchapter; and
- (2) Establish by rule:
  - (A) Criteria for grant applications and awards;
  - (B) Oversight of all grant expenditures;
  - (C) Criteria for reporting and maintaining all grant moneys and expenditures; and
  - (D) Criteria for the review of grant awards and expenditures to prevent misuse or abuse of grant money.

**Credits**

[Acts of 2009, Act 429, § 3, eff. July 31, 2009; Acts of 2017, Act 788, § 63, eff. July 1, 2018.](#)

A.C.A. § 20-17-1304, AR ST § 20-17-1304

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[Title 20. Public Health and Welfare \(Refs & Annos\)](#)  
[Subtitle 2. Health and Safety \(Chapters 6 to 44\)](#)  
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[Subchapter 13. Insolvent Cemetery Grant Fund Act](#)

A.C.A. § 20-17-1305

§ 20-17-1305. Eligibility for grants

Effective: July 1, 2018

[Currentness](#)

(a)(1) As used in this section, “eligible organization” means an organization that agrees to provide for the care and improvement of a perpetual care cemetery that is insolvent or in financial distress as determined by the State Board of Embalmers, Funeral Directors, Cemeteries, and Burial Services.

(2) “Eligible organization” includes a nonprofit organization which is exempt from taxation under [§ 501\(c\)\(3\) of the Internal Revenue Code](#).<sup>1</sup>

(b) An eligible organization may be eligible to receive a grant under this subchapter for the care and improvement of a perpetual care cemetery if the perpetual care cemetery:

- (1) Has been in court-ordered receivership or conservatorship for at least five (5) years;
- (2) Has historic significance to the local community or the State of Arkansas; and
- (3) Is insolvent or in financial distress.

**Credits**

[Acts of 2009, Act 429, § 3, eff. July 31, 2009](#); [Acts of 2015, Act 990, § 2, eff. July 22, 2015](#); [Acts of 2017, Act 788, § 64, eff. July 1, 2018](#).

**Footnotes**

<sup>1</sup> [26 U.S.C.A. § 501\(c\)\(3\)](#).

A.C.A. § 20-17-1305, AR ST § 20-17-1305

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[Chapter 17. Death and Disposition of the Dead](#)  
[Subchapter 13. Insolvent Cemetery Grant Fund Act](#)

A.C.A. § 20-17-1306

§ 20-17-1306. Application

Effective: July 1, 2018

[Currentness](#)

An eligible organization shall apply for grant payments under this subchapter according to the rules established by the State Board of Embalmers, Funeral Directors, Cemeteries, and Burial Services.

**Credits**

[Acts of 2009, Act 429, § 3, eff. July 31, 2009](#); [Acts of 2015, Act 990, § 2, eff. July 22, 2015](#); [Acts of 2017, Act 788, § 65, eff. July 1, 2018](#).

A.C.A. § 20-17-1306, AR ST § 20-17-1306

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[Subchapter 13. Insolvent Cemetery Grant Fund Act](#)

A.C.A. § 20-17-1307

§ 20-17-1307. Grant payments--Amount

Effective: July 1, 2018

[Currentness](#)

(a) The Insurance Commissioner shall make grant payments under this subchapter from:

(1) Funds appropriated by the General Assembly for that purpose; or

(2) Excess funds transferred under [§ 20-17-1025](#) to the Insolvent Cemetery Grant Fund from the Insolvent Cemetery Loan Fund.

(b) The State Board of Embalmers, Funeral Directors, Cemeteries, and Burial Services shall not grant more than thirty-five thousand dollars (\$35,000) in a fiscal year to an eligible organization for the care and improvement of a perpetual care cemetery that is insolvent or in financial distress under this subchapter.

**Credits**

[Acts of 2009, Act 429, § 3, eff. July 31, 2009](#); [Acts of 2015, Act 990, § 3, eff. July 22, 2015](#); [Acts of 2017, Act 788, § 66, eff. July 1, 2018](#).

A.C.A. § 20-17-1307, AR ST § 20-17-1307

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[Chapter 17. Death and Disposition of the Dead](#)  
[Subchapter 13. Insolvent Cemetery Grant Fund Act](#)

A.C.A. § 20-17-1308

§ 20-17-1308. Use of grant awards

Effective: July 22, 2015

[Currentness](#)

A grant award under this subchapter shall be used by an eligible organization exclusively for the care and improvement of the driveways, buildings, and grounds of a perpetual care cemetery that is insolvent or in financial distress.

**Credits**

[Acts of 2009, Act 429, § 3, eff. July 31, 2009; Acts of 2015, Act 990, § 4, eff. July 22, 2015.](#)

A.C.A. § 20-17-1308, AR ST § 20-17-1308

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