

[West's Arkansas Code Annotated](#)

[Title 23. Public Utilities and Regulated Industries \(Refs & Annos\)](#)

[Subtitle 3. Insurance \(Chapters 60 to 109\) \(Refs & Annos\)](#)

[Chapter 61. State Insurance Department \(Refs & Annos\)](#)

[Subchapter 11. State Board of Embalmers, Funeral Directors, Cemeteries, and Burial Services](#)

A.C.A. § 23-61-1101

§ 23-61-1101. Definitions

Effective: July 1, 2018

[Currentness](#)

As used in this subchapter:

(1) “Burial association” means:

(A) A person, firm, association, copartnership, corporation, company, or other organization that, from and after February 18, 1953:

(i) Undertakes for consideration paid by or on behalf of its members to defray all or a part of the funeral expenses of the members;

(ii) Furnishes or undertakes to furnish merchandise, supplies, and services or any other character of burial benefits to the members; or

(iii) Issues a certificate that provides for the payment of funeral benefits to the members in services, merchandise, or supplies, including the services of funeral directors and embalmers; and

(B) Every person, firm, association, copartnership, corporation, or company that, before February 18, 1953, has:

(i) Undertaken for a consideration to pay money to its contributors for the purpose of defraying all or part of the funeral expenses of a deceased person;

(ii) Furnished or has undertaken to furnish supplies and services or any other character of burial benefits to the contributing person or to his or her beneficiaries or members of his or her family; or

(iii) Issued any form of contract or certificate that, under its terms, provides for the payment of funeral benefits in money, services, or supplies, including the services of undertakers or embalmers;

(2) “Care and maintenance” means the continual maintenance of the cemetery grounds and graves in keeping with a properly maintained cemetery;

(3)(A) “Cemetery” means any land or structure in this state dedicated to and used or intended to be used for interment of human remains.

(B) “Cemetery” includes a:

(i) Burial park for earth interments;

(ii) Mausoleum for vault or crypt interments; or

(iii) Combination of one (1) or more burial parks for earth interments and mausoleums for vault or crypt interments;

(4) “Cemetery company” means an individual, partnership, corporation, limited liability company, or association owning or controlling cemetery lands or property and conducting the business of a cemetery or making an application with the State Board of Embalmers, Funeral Directors, Cemeteries, and Burial Services to own or control the lands or conduct the business;

(5) “Permit holder” means a cemetery company that holds a permit issued by the board to own or operate a perpetual care cemetery; and

(6) “Perpetual care cemetery” means a cemetery for the benefit of which a permanent maintenance fund has been established in accordance with this subchapter.

Credits

[Acts of 2017, Act 788, § 3, eff. July 1, 2018.](#)

A.C.A. § 23-61-1101, AR ST § 23-61-1101

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A.C.A. § 23-61-1102

§ 23-61-1102. Creation--Members

Effective: July 24, 2019

[Currentness](#)

(a) There is created within the State Insurance Department the State Board of Embalmers, Funeral Directors, Cemeteries, and Burial Services.

(b) The members of the board shall be:

(1) Residents of this state;

(2) At least twenty-one (21) years of age; and

(3) Of good moral character.

(c) The board shall be composed of nine (9) members as follows:

(1)(A) The Insurance Commissioner or his or her designated deputy.

(B) The commissioner or his or her designated deputy shall be a voting member of the board; and

(2)(A) Eight (8) members appointed by the Governor and subject to confirmation by the Senate who shall serve terms of five (5) years.

(B) Six (6) of the board members under subdivision (c)(2)(A) of this section shall include:

(i)(a) Two (2) licensed embalmers or funeral directors, each of whom has had at least five (5) consecutive years of experience as an embalmer or funeral directors in this state immediately preceding his or her appointment to the board.

(b) The Governor shall consult licensed embalmers and funeral directors before making an appointment under subdivision (c)(2)(B)(i)(a) of this section.

(c) The Arkansas Funeral Directors Association, Incorporated, or its successor shall submit to the Governor a list containing the names of at least four (4) professionals under subdivision (c)(2)(B)(i)(a) of this section;

(ii) Two (2) owners or operators of a licensed perpetual care cemetery in this state; and

(iii) Two (2) professionals engaged in the operation of a burial association for at least five (5) consecutive years preceding his or her appointment to the board.

(C)(i) The remaining two (2) members of the board shall be:

(a) One (1) person from this state, appointed at large, to represent the consumer community; and

(b) One (1) person from this state who is at least sixty (60) years of age, appointed at large, to represent the elderly community.

(ii) The members of the board under subdivision (c)(2)(C)(i) of this section shall not be actively engaged in or retired from the profession of embalming or funeral directing, the business of operating a burial association, or any other profession or occupation that is regulated by the board.

(iii) The members of the board under subdivision (c)(2)(C)(i) shall be full voting members of the board.

(d) The members of the board shall hold the first meeting within five (5) days after membership appointment and select one (1) member under subdivision (c)(2)(B) of this section as Chair of the State Board of Embalmers, Funeral Directors, Cemeteries, and Burial Services who shall serve a one-year term or until his or her successor is selected and qualified.

(e) Each congressional district shall be represented by membership on the board.

(f)(1) The length of the term for an initial member of the board under this section shall be staggered and set by the Governor.

(2) After the completion of the terms of the initial members of the board under subdivision (f)(1) of this section, a member of the board shall serve for a term of five (5) years, and shall serve on the board until a successor is appointed and qualified.

(3) A member of the board shall not be appointed to more than two (2) consecutive full terms.

(g) A vacancy on the board due to the death, resignation, or other cause of an appointed member of the board shall be filled by appointment by the Governor for the unexpired portion of the term in the same manner as required for an initial appointment.

(h) The presence of five (5) or more members of the board shall constitute a quorum.

(i) A member of the board who has a financial interest in a matter before the board shall be disqualified from:

(1) Participating in discussion pertaining to the matter; and

(2) Voting on the matter.

(j) A board member is eligible to receive expense reimbursement and stipends under [§ 25-16-901](#).

(k) The Governor may remove any member of the board for incompetence, improper conduct, gross neglect, or malfeasance.

(l)(1) Before entering upon duties of the board, members of the board shall take and subscribe to the oath prescribed by the Arkansas Constitution for state officers and shall file the subscribed oath in the office of the Secretary of State.

(2) The Secretary of State shall issue a certificate of appointment for the new member of the board.

(m) The board may make reimbursement of the necessary and reasonable travel, board, and lodging expenses of the board's employees, Executive Secretary of the State Board of Embalmers, Funeral Directors, Cemeteries, and Burial Services, and auditors incurred in the performance of their official duties.

Credits

[Acts of 2017, Act 788, § 3, eff. July 1, 2018](#); [Acts of 2019, Act 391, § 7, eff. July 24, 2019](#).

A.C.A. § 23-61-1102, AR ST § 23-61-1102

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[Subchapter 11. State Board of Embalmers, Funeral Directors, Cemeteries, and Burial Services](#)

A.C.A. § 23-61-1103

§ 23-61-1103. Powers and duties

Effective: July 1, 2019

[Currentness](#)

(a) The State Board of Embalmers, Funeral Directors, Cemeteries, and Burial Services may:

(1)(A) Hold a meeting no less than one (1) time each calendar quarter.

(B) The meeting shall be held at a time and place as the board or Insurance Commissioner may determine, after notice of such meeting has been given to the general public at least thirty (30) days before the meeting.

(C) The board shall meet upon written demand of any two (2) members of the board or upon the call of the commissioner;

(2) Make examinations required by [§ 17-29-301 et seq.](#) available to applicants at least two (2) times annually at suitable locations during normal business hours;

(3) Promulgate appropriate rules:

(A) For the transaction of business of the board;

(B) For the betterment and promotion of the standards of service and practice;

(C) To establish the standards of practice and a code of ethics for persons licensed or authorized under this subchapter, [§ 17-29-301 et seq.](#); the Cemetery Act for Perpetually Maintained Cemeteries, [§ 20-17-1001 et seq.](#); or [§ 23-78-101 et seq.](#); and

(D) To establish qualifications necessary to:

(i) Practice the science of embalming;

(ii) Engage in the business of funeral directing;

(iii) Practice cremation;

(iv) Transport human remains; and

(v) Operate a funeral establishment, mortuary service, crematorium, retort, or transport service firm to transport human remains;

(4)(A) Develop, establish by rule, and administer a mandatory or voluntary continuing education program and its requirements for persons licensed or authorized by the board.

(B) The board may excuse licensees, as a group or as individuals, from a continuing education program, if any unusual circumstances, emergency, or hardship prevents participation in the program;

(5) Promulgate rules and publish forms to enforce and administer laws governing:

(A) Embalmers, funeral directors, and funeral establishments, under [§ 17-29-301 et seq.](#); [§ 17-29-401 et seq.](#); and [§ 17-29-501 et seq.](#);

(B) Burial associations under [§ 23-78-101 et seq.](#); and

(C) Cemetery companies under the Cemetery Act for Perpetually Maintained Cemeteries, [§ 20-17-1001 et seq.](#); and the Insolvent Cemetery Grant Fund Act, [§ 20-17-1301 et seq.](#);

(6) Suspend or revoke permits or licenses when a licensee fails to comply with any of the laws governing the licensee or when a licensee fails to comply with a rule or order of the board;

(7) Upon application, grant permits, licenses, or certificates of authority to applicants and licensees;

(8) When appropriate, amend permits, licenses, or certificates of authority;

(9)(A) Apply to Pulaski County Circuit Court to enjoin any act or practice and to enforce compliance with relevant laws and the rules and orders of the board when it appears that any person has engaged in or will engage in an act or practice that constitutes a violation of any provision of this subchapter or rule or order of the board.

(B) The court shall not require the board or commissioner to post a bond;

(10) Apply to Pulaski County Circuit Court or the circuit court in the county in which the licensee is located for the appointment of a receiver or conservator of the cemetery corporation or its permanent maintenance fund when it appears to the board or commissioner that a cemetery corporation is insolvent or that the cemetery corporation, its officers, directors, agents, or the trustees of its permanent maintenance fund, have violated this subchapter, relevant laws, or the rules or orders of the board;

(11)(A) Conduct hearings and subpoena witnesses, books, and records in connection with alleged violations of this subchapter, relevant laws, and the rules or orders of the board.

(B)(i) In case of contumacy or refusal to obey a subpoena issued to a person, the Pulaski County Circuit Court, upon application by the board, may issue to the person an order requiring him or her to appear before the board or the person designated by the board.

(ii) Failure to obey the order of the court may be punished by the court as a contempt of court.

(C) An order by the board under this subchapter shall be subject to review by the Pulaski County Circuit Court or by the circuit court of the county in which any part of the cemetery lies if an application for review of an order by the board is made within thirty (30) days of the date of the order; and

(12) Establish and collect reasonable fees.

(b) The board shall adopt bylaws and rules in connection with the care and disposition of human remains in this state.

(c)(1) The commissioner, in consultation with the Secretary of the Department of Commerce, may appoint assistants and deputies and examiners, inspectors, attorneys, clerks, stenographers, and other personnel as may be necessary to assist him or her in the discharge of the duties imposed upon him or her in overseeing the board.

(2) Personnel under subdivision (c)(1) of this section shall devote their entire business time to carrying out official duties concerning the board, or if appropriate, the State Insurance Department.

(d) The powers and authority under subsection (a) of this section shall not be in diminution or limitation of the powers and authority vested in the board by the various sections of this subchapter, but the board shall possess all powers and authority, whether set forth in this section or not, to enable it to carry out the intent and purpose of this subchapter.

(e)(1) The board, when it shall deem necessary, shall be represented by the State Insurance Department.

(2)(A) If deemed necessary by the board, the board may employ special counsel whose services shall be paid for from funds of the board.

(B) Special counsel shall be retained only with the prior approval of the commissioner.

Credits

[Acts of 2017, Act 788, § 3, eff. July 1, 2018](#); [Acts of 2019, Act 910, § 604, eff. July 1, 2019](#).

A.C.A. § 23-61-1103, AR ST § 23-61-1103

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[Subchapter 11. State Board of Embalmers, Funeral Directors, Cemeteries, and Burial Services](#)

A.C.A. § 23-61-1104

§ 23-61-1104. Executive Secretary of the State Board of
Embalmers, Funeral Directors, Cemeteries, and Burial Service

Effective: July 1, 2019

[Currentness](#)

(a)(1) The Insurance Commissioner, in consultation with the Secretary of the Department of Commerce, may appoint and employ a person as the Executive Secretary of the State Board of Embalmers, Funeral Directors, Cemeteries, and Burial Services who shall serve at the pleasure of the commissioner.

(2) The executive secretary shall devote the necessary time to the performance of his or her duties under this section.

(3) The duties of the executive secretary shall include:

(A) Collection of fees and charges under this subchapter; [§ 17-29-301 et seq.](#); the Cemetery Act for Perpetually Maintained Cemeteries, [§ 20-17-1001 et seq.](#); and the Insolvent Cemetery Grant Fund Act, [§ 20-17-1301 et seq.](#); and [§ 23-78-101 et seq.](#);

(B) Keeping record of the proceedings of the board;

(C) Keeping an accurate account of all moneys received and disbursed by the commissioner; and

(D) Any other duties defined and designated by the board.

(b) The board shall maintain its main office location in Little Rock and transact the business of the board at the main office.

Credits

[Acts of 2017, Act 788, § 3, eff. July 1, 2018; Acts of 2019, Act 910, § 605, eff. July 1, 2019.](#)

A.C.A. § 23-61-1104, AR ST § 23-61-1104

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[Subchapter 11. State Board of Embalmers, Funeral Directors, Cemeteries, and Burial Services](#)

A.C.A. § 23-61-1105

§ 23-61-1105. Embalmers and Funeral Directors

Effective: July 1, 2018

[Currentness](#)

(a) The Insurance Commissioner or a person appointed or employed by the commissioner shall:

(1) Have general supervision over field inspection and enforcement of this subchapter and [§ 17-29-301 et seq.](#);

(2) Make public the procedures for making inquiries into the practice of funeral directors or embalmers and for making complaints concerning the practices;

(3) Maintain a record of the licensee and business name and address of every person licensed under [§ 17-29-301 et seq.](#), including the license number, date of the license, and the renewal date of the license;

(4) On request, supply a list of every person and funeral establishment licensed under [§ 17-29-301 et seq.](#), to a person licensed as an embalmer or funeral director, to a common carrier in this state, to a hospital licensed in this state, or to any other person authorized by law to receive the list;

(5) Hold all moneys received by the State Board of Embalmers, Funeral Directors, Cemeteries, and Burial Services to pay the necessary and allowable expenses for the operation of the board in carrying out the provisions of this subchapter, [§ 17-29-301 et seq.](#); the Cemetery Act for Perpetually Maintained Cemeteries, [§ 20-17-1001 et seq.](#); and the Insolvent Cemetery Grant Fund Act, [§ 20-17-1301 et seq.](#); and [§ 23-78-101 et seq.](#);

(6) If applicable, receive and be paid an annual salary not to exceed the amount authorized by law; and

(7) Charge and collect a criminal background check processing fee in an amount necessary to recover the charge imposed by the Division of Arkansas State Police to conduct a criminal background check for a person applying for an initial license under [§ 17-29-301 et seq.](#)

(b) The board may promulgate rules reasonably necessary to reflect any changes in the law as adopted by the United States Congress or any appropriate agency of the United States Government as it affects funeral establishments, funeral directors, or embalmers and for the purpose of keeping this law consistent with, and compatible to, the laws of the United States.

Credits

[Acts of 2017, Act 788, § 3, eff. July 1, 2018.](#)

A.C.A. § 23-61-1105, AR ST § 23-61-1105

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A.C.A. § 23-61-1106

§ 23-61-1106. Inspector of the State Board of Embalmers, Funeral Directors, Cemeteries, and Burial Services--Funeral directing--Embalming, cremating, or transporting human remains

Effective: July 1, 2019

[Currentness](#)

(a)(1) The Insurance Commissioner may request that the Department of Commerce employ an agent or agents as Inspector of the State Board of Embalmers, Funeral Directors, Cemeteries, and Burial Services.

(2) A person is not eligible for appointment as inspector under subdivision (a)(1) of this section unless he or she has not fewer than five (5) consecutive years of active experience as an embalmer and funeral director licensed in this state.

(b) The inspector shall hold office at the pleasure of the commissioner, who shall determine his or her duties.

(c)(1) The inspector, with proper identification, may enter any office, premises, establishment, or place of business in this state where the practice of embalming, funeral directing, cremation, or transportation of human remains is carried on, or where the practice is advertised as being carried on, to:

(A) Inspect the office, premises, crematory, or establishment;

(B) Inspect the license and registration of a licensee;

(C) Inspect the manner and scope of training given to an apprentice; and

(D) Ensure compliance with all state laws and rules pertaining to funeral service.

(2) By accepting a license under [§ 17-29-301 et seq.](#), the licensee grants permission for the inspector or other State Board of Embalmers, Funeral Directors, Cemeteries, and Burial Services designee to enter the licensee's business premises without prior notice.

(d) The inspector may serve and execute any process issued by a court under this subchapter, serve and execute any papers or process issued by the board under the authority of this subchapter and [§ 17-29-301 et seq.](#), and perform such other duties as prescribed or ordered by the board.

(e) The inspector shall not accept any employment, salary, fees, or other remuneration from a funeral establishment or wholesale firm dealing in funeral supplies and equipment.

(f) The inspector shall receive such compensation as the board may determine within the maximum authorized by law.

Credits

[Acts of 2017, Act 788, § 3, eff. July 1, 2018](#); [Acts of 2019, Act 910, § 606, eff. July 1, 2019](#).

A.C.A. § 23-61-1106, AR ST § 23-61-1106

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A.C.A. § 23-61-1107

§ 23-61-1107. Crematoriums

Effective: July 1, 2018

[Currentness](#)

- (a) The State Board of Embalmers, Funeral Directors, Cemeteries, and Burial Services may promulgate reasonable rules for the licensing of crematoriums.
- (b) A crematorium shall not be operated in this state unless licensed by the board, and a dead human body shall not be cremated in this state except at a licensed crematorium.
- (c) A violation of this section is a Class A misdemeanor.

Credits

[Acts of 2017, Act 788, § 3, eff. July 1, 2018.](#)

A.C.A. § 23-61-1107, AR ST § 23-61-1107

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A.C.A. § 23-61-1108

§ 23-61-1108. Transportation of dead human bodies

Effective: July 24, 2019

[Currentness](#)

(a) In the interest of public health and to ensure the safe, secure, and timely transportation of dead human bodies in and through Arkansas, the State Board of Embalmers, Funeral Directors, Cemeteries, and Burial Services may license, inspect, and promulgate reasonable rules for any person, partnership, corporation, association, society, or other legal entity engaged in the business of transporting dead human bodies over public streets and highways of this state.

(b)(1) A violation of the licensing and inspection requirements established by the board under this section is a Class A misdemeanor.

(2) A violation of rules promulgated by the board under this section is a Class A misdemeanor.

Credits

[Acts of 2017, Act 788, § 3, eff. July 1, 2018; Acts of 2019, Act 391, § 8, eff. July 24, 2019.](#)

A.C.A. § 23-61-1108, AR ST § 23-61-1108

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A.C.A. § 23-61-1109

§ 23-61-1109. Cemeteries and cemetery companies

Effective: July 1, 2018

[Currentness](#)

(a) The State Board of Embalmers, Funeral Directors, Cemeteries, and Burial Services may:

(1)(A) Conduct periodic, special, or other examinations of a cemetery or cemetery company, including without limitation an examination of the physical condition or appearance of the cemetery, the financial condition of the cemetery company and any trust funds maintained by the cemetery company, and other examinations that the board or Insurance Commissioner deems necessary or appropriate in the public interest.

(B) An examination under subdivision (a)(1)(A) of this section shall be carried out by:

(i) A member or representative of the board;

(ii) A certified public accountant or registered public accountant as authorized under [§ 20-17-1007](#); or

(iii) The State Insurance Department;

(2) Issue or amend permits to operate a cemetery under this subchapter;

(3) Suspend or revoke permits to operate a cemetery when a cemetery fails to comply with this subchapter, rules promulgated under this subchapter, or any order of the board;

(4) Make rules and forms to enforce this subchapter;

(5) Require cemetery companies to observe minimum accounting principles and practices and make and keep the books and records for a period of time as the board may prescribe by rule;

(6) Require additional contributions to the permanent maintenance fund of the cemetery under this subchapter, including without limitation contributions not to exceed three thousand dollars (\$3,000) whenever a cemetery company fails to properly care for and maintain or preserve the cemetery;

(7) Apply to Pulaski County Circuit Court or the circuit court of the county in which the cemetery is located for appointment of a receiver or conservator of the cemetery company or its permanent maintenance fund when it appears to the board that a cemetery company is insolvent or that the cemetery company, its officers, directors, agents, or the trustees of its permanent maintenance fund, have violated this subchapter and the rules promulgated under this subchapter or have failed to comply with any board order;

(8) Increase by rule the amount of a deposit required under [§ 20-17-1016](#) if the board determines that a greater sum is necessary to assure that the permanent maintenance fund will earn sufficient income to provide for the care and maintenance of the cemetery; and

(9)(A) Purchase insolvent, licensed perpetual care cemeteries that have been in court-ordered receivership or conservatorship for at least five (5) years.

(B) If the taking of legal possession of the cemetery under subdivision (a)(9)(A) of this section requires the payment of consideration, any payment made by the board shall not exceed one thousand dollars (\$1,000).

(b) A violation of this section is a Class A misdemeanor.

Credits

[Acts of 2017, Act 788, § 3, eff. July 1, 2018.](#)

A.C.A. § 23-61-1109, AR ST § 23-61-1109

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A.C.A. § 23-61-1110

§ 23-61-1110. Burial associations

Effective: July 1, 2018

[Currentness](#)

- (a) The State Board of Embalmers, Funeral Directors, Cemeteries, and Burial Services may:
- (1) Grant certificates of authority to burial associations;
 - (2) Revoke certificates of authority, charters, or other authority granted to burial associations in this state;
 - (3) Fix the minimum assessments or minimum membership dues for which burial associations may issue certificates for benefits in specified amounts;
 - (4) Supervise the affairs of all burial associations organized or operating in this state;
 - (5) Conduct hearings as provided in this subchapter and collect, receive, hold, and expend annual license fees under this subchapter and [§ 23-78-101 et seq.](#);
 - (6) Adopt and enforce such rules as the board deems necessary and expedient for the proper operation of the burial association and the carrying out of the objects and purposes of this subchapter;
 - (7) Establish actuarial rates and reserve requirements necessary to ensure the financial integrity of all burial associations;
 - (8) Approve requests from burial associations that have excess financial resources, as determined by the board, to adopt a plan to pay death benefits in excess of the face value of a certificate of benefits issued by the burial association to members of the burial association; and
 - (9) Approve or disapprove an application for the dissolution, merger, or reorganization of a burial association organized and operating in this state.

(b) The board may determine issues between different burial associations and between burial associations and their respective members, and render binding decisions, subject to appeal.

Credits

[Acts of 2017, Act 788, § 3, eff. July 1, 2018.](#)

A.C.A. § 23-61-1110, AR ST § 23-61-1110

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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[West's Arkansas Code Annotated](#)

[Title 23. Public Utilities and Regulated Industries \(Refs & Annos\)](#)

[Subtitle 3. Insurance \(Chapters 60 to 109\) \(Refs & Annos\)](#)

[Chapter 61. State Insurance Department \(Refs & Annos\)](#)

[Subchapter 11. State Board of Embalmers, Funeral Directors, Cemeteries, and Burial Services](#)

A.C.A. § 23-61-1111

§ 23-61-1111. Duties of the State Insurance Department

Effective: July 1, 2018

[Currentness](#)

- (a) The State Insurance Department shall assist the State Board of Embalmers, Funeral Directors, Cemeteries, and Burial Services in the performance of the duties of the board.
- (b) Assistance under subsection (a) of this section shall include without limitation:
- (1) Receiving and disseminating filings, questions, and requests on behalf of the board to the members of the board in advance of each meeting;
 - (2) Reviewing all filings, questions, and requests on behalf of the board and offering the department's opinion on the resolution of the matter;
 - (3) Issuing written responses regarding complaints received by the board;
 - (4) Scheduling all meetings in conjunction with the Chair of the State Board of Embalmers, Funeral Directors, Cemeteries, and Burial Services;
 - (5) Providing appropriate legal notices for all scheduled meetings;
 - (6) Establishing a site where meetings of the board may be held;
 - (7) When necessary, scheduling the services of a court reporter for all meetings of the board;
 - (8) Providing legal representation and assistance through the legal staff of the department to the board in matters pertaining to this subchapter;
 - (9) Acting as a liaison between the board and any court involved in the administration of any perpetual care cemetery placed in receivership;

(10) Performing inspections at burial associations, cemeteries, funeral homes, funeral establishments and crematoriums for which complaints have been received by the board;

(11) Performing special audits and examinations as necessary;

(12) Scheduling, performing, and assisting in performing regular audits and examinations of cemeteries, funeral homes, funeral establishments, and crematoriums;

(13) Administering or assisting in administering the annual reporting for all perpetual care cemeteries; and

(14) Assisting in the formulation of legislation on behalf of the board.

Credits

[Acts of 2017, Act 788, § 3, eff. July 1, 2018.](#)

A.C.A. § 23-61-1111, AR ST § 23-61-1111

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