



HOUSE REPUBLICAN STAFF ANALYSIS

Bill: House File 684 (Formerly HF 240)
Committee: Ways And Means
Date: July 31, 2011
Staff: Dustin Blythe (1-3452)
Members: Representative Kaufmann & Representative Moore

Property Tax Exemption for Cemetery Associations

House File 684 – bill provides that the property tax exemption granted to certain property owned and operated by cemetery associations also applies to certain agricultural land owned by a cemetery association and leased to another person if the revenues are used by the cemetery association exclusively for the maintenance and care of the cemetery.

Summary of Action

Passed House Ways and Means Committee 24-0
No amendments filed
Passed the House 96-0
Died in the Senate

Section by Section Analysis

Section 1

Amends section 427.1, subsection 6, 2011. *Property of cemetery associations*

Burial grounds, mausoleums, buildings, and equipment owned and operated by cemetery associations and used exclusively for the maintenance and care of cemeteries devoted to interment of human bodies and human remains. The exemption granted by this subsection shall not apply to any property used for the practice of mortuary science.

Agricultural land owned by a cemetery association and leased to another person for agricultural use if the revenues resulting from the lease are used by the cemetery association exclusively for the maintenance and care of cemeteries owned by the cemetery association and devoted to interment of human bodies and remains.