



## **REPORT OF CEMETERY MERCHANDISE AND SERVICES INSTRUCTIONS**

**Title 8 and the Rules of the Louisiana Cemetery Board provide:**

- ❖ All cemeteries and other entities shall submit a report and the report filing fee to the board, on the forms prescribed by the board, within six months after the close of the cemetery's or other entity's tax reporting year.
- ❖ For each contract entered into in the reporting period and subject to the provisions of R.S. 8:502 (trusting), and R.S. 8:502.1(3) (storage at the cemetery), and R.S. 8:502(4) (storage with a supplier), the cemetery authority or other entity shall pay a report filing fee of not more than ten dollars per contract to cover the cost of the board's reasonable and ordinary expenses. [See #2 below for current amount.] Report filing fees shall be due and payable at the time of the filing of the report. **Failure to pay the report filing fees within six months after the close of the business year will result in a late fee of one hundred dollars.**
- ❖ All deposits due on merchandise and services shall be delivered to the trustee not later than the 20th day after the close of the month in which the contract is made. However, if the contract is financed by the seller and payments are made pursuant to an installment contract and the delivery of the merchandise and services is not to be made until the contract is paid in full or more than 120 days after entering into such contract, then payments to the trust fund must be deposited either:
  - a. not later than the twentieth day of the close of the month in which the contract is made; or
  - b. proportionally over the term of the contract, provided that the seller maintains adequate accounting records of the installment payments and the proportionate amounts due the trust fund.
- ❖ For merchandise or personal property the deposit into the trust fund must be a minimum of 70 percent of the price charged, less sales taxes, for each item of personal property contracted for, contracted for at a discount, or contracted for without charge or 125 percent of the wholesale cost, whichever is greater.
- ❖ For services, the deposit into the trust fund must be a minimum of 70 percent of the price charged for such service. Except, for each service contracted for at a discount or contracted for without charge, the deposit shall in no event be less than 70 percent of the highest price charged for such service during the preceding 12 months.

1. Report must be completed in full and executed by two owners, partners, stockholders, officers, members, and/or LLC managers of the Cemetery Authority or Other Entity and notarized.
2. Report filing fee of \$9 is due on each contract entered into in the 2024 reporting period and subject to the provisions of La. R.S. 8:502 (trusting), La. R.S. 8:502.1(3) (storage at the cemetery), or La. R.S. 8:502.1(4) (storage with a supplier). Please make check payable to the LOUISIANA CEMETERY BOARD.
3. If the Cemetery Authority of Other Entity is providing storage of merchandise on behalf of a contract beneficiary, the following information must accompany the Report, pursuant to La. R.S. 8:502.1(e) and 8:505.1:
  - a) Annual Report of Stored Merchandise (INVENTORY LOG)
  - b) Evidence all stored merchandise is insured against casualty and theft
4. Upon request, the Cemetery Authority or Other Entity shall submit to the Board such additional information and/or documentation the Board may deem necessary.

**IF YOU HAVE ANY QUESTIONS REGARDING THE PREPARATION OF THE REPORT, PLEASE CONTACT THE OFFICE OF THE BOARD AT THE ADDRESS OR TELEPHONE NUMBER LISTED BELOW.**

**THIS REPORT AND ATTACHMENTS ARE PUBLIC RECORD EXCEPT TO THE EXTENT THEY ARE EXCEPTED, EXEMPTED, OR LIMITED BY LAW; AND THEY WILL BE FURNISHED TO PERSONS, FIRMS, ASSOCIATIONS, CORPORATIONS, ETC., MAKING A WRITTEN PUBLIC RECORDS REQUEST PURSUANT TO TITLE 44. IF APPLICANT CONSIDERS ANY SUBMISSIONS OF INFORMATION CONFIDENTIAL AND EXCEPTED, EXEMPTED OR LIMITED BY LAW, PLEASE MARK SAME ACCORDINGLY.**

**Louisiana Cemetery Board  
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