



## 2021 South Dakota Legislature

# Senate Bill 106

Introduced by: **Senator Novstrup**

1 **An Act to eliminate the exemption from the perpetual care funds provisions for**  
 2 **certain cemeteries.**

3 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

4 **Section 1.** That § 55-12-1 be AMENDED.

5 **55-12-1. Cemeteries subject to provisions of chapter.**

6 Any persons, firms, or corporations or other forms of organization organized or  
 7 engaging in the business under the laws of the State of South Dakota, or wheresoever  
 8 organized and engaging in the business in the State of South Dakota, of the ownership,  
 9 maintenance or operation of a cemetery, providing lots or other interment space therein  
 10 for the remains of human bodies, except such organizations which are churches or  
 11 religious or established fraternal societies, or municipalities or other political subdivisions  
 12 of the State of South Dakota owning, maintaining or operating cemeteries, ~~or persons,~~  
 13 ~~firms, or corporations owning and operating cemeteries which have been in existence~~  
 14 ~~more than five years prior to February 28, 1955~~ shall be subject to the provisions of this  
 15 chapter.