

BEFORE THE BOARD OF FUNERAL SERVICE
DEPARTMENT OF LABOR AND INDUSTRY
STATE OF MONTANA

In the matter of the amendment of ARM) NOTICE OF PUBLIC HEARING ON
24.147.1301 applications for cemetery) PROPOSED AMENDMENT,
licenses, 24.147.1313 transfer of) ADOPTION, AND REPEAL
cemetery ownership, 24.147.1502)
prearranged, prefinanced, or prepaid)
funerals, and 24.147.1503 requirements)
for sale of at-need, preneed, and)
prepaid funeral arrangements; the)
adoption of NEW RULE I trust funds –)
general, NEW RULES II through V)
cemetery perpetual care and)
maintenance trust accounts – financial)
records – annual reporting)
requirements – audits, and NEW)
RULES VI through IX mortuary and)
crematory preneed trust accounts –)
financial records – annual reporting)
requirements – audits; and the repeal of)
ARM 24.147.1304 perpetual care and)
maintenance fund reports, 24.147.1305)
audit fees, 24.147.1312 restrictions on)
use of cemetery funds, 24.147.1314)
perpetual care and maintenance funds,)
and 24.147.1505 trust funds)

TO: All Concerned Persons

1. On October 3, 2017, at 1:00 p.m., a public hearing will be held in the Large Conference Room, 301 South Park Avenue, 4th Floor, Helena, Montana, to consider the proposed amendment, adoption, and repeal of the above-stated rules.

2. The Department of Labor and Industry (department) will make reasonable accommodations for persons with disabilities who wish to participate in this public hearing or need an alternative accessible format of this notice. If you require an accommodation, contact the Board of Funeral Service no later than 5:00 p.m., on September 26, 2017, to advise us of the nature of the accommodation that you need. Please contact Lucy Richards, Board of Funeral Service, 301 South Park Avenue, P.O. Box 200513, Helena, Montana 59620-0513; telephone (406) 841-2394; Montana Relay 1 (800) 253-4091; TDD (406) 444-2978; facsimile (406) 841-2305; or dlibsdfnr@mt.gov (board's e-mail).

3. GENERAL STATEMENT OF REASONABLE NECESSITY: The board has certain regulatory oversight of trust accounts maintained for both cemetery perpetual

care and maintenance and funeral preneed per Title 37, chapter 19, part 8, MCA. This oversight includes authority to require that minimum accounting principles and practices are observed. The board determined it is reasonably necessary to amend and clarify the rules to carry out its statutory audit duties by ensuring the necessary information is obtained from licensees regarding those trust accounts. Current rules pertaining to cemetery perpetual care and maintenance trusts lack the detail and specificity needed for the board to obtain usable information from its licensees to determine whether an audit is necessary. Additionally, the board currently has no rules regarding mortuary and crematory management responsibilities and reporting preneed funeral trust monies.

The board is proposing these rule changes to clarify trust management responsibilities, detail annual reporting requirements for cemeteries, mortuaries, and crematories, and consolidate all rules on trust responsibilities for consistency, simplicity, better organization, and ease of use for licensees, educators, program administrators, and the general public. Where additional specific bases for a proposed action exist, the board will identify those reasons immediately following that rule.

Authority and implementation citations are being amended throughout to accurately reflect all statutes implemented through the rules and provide the complete sources of the board's rulemaking authority.

4. The rules proposed to be amended are as follows, stricken matter interlined, new matter underlined:

24.147.1301 APPLICATIONS FOR CEMETERY LICENSES

(1) ~~Applications~~ Applicants for a license to operate a cemetery shall be filed on a form furnished by the department at the principal office of the board. In addition to the payment of the fees, each application shall be accompanied by the following must submit a completed application on forms provided by the department, electronically or by paper. Completed applications include appropriate fees and required documentation, including:

- (a) a certified copy of:
 - (i) articles of incorporation, if applicable; and
 - ~~(ii) application to the city or county planning commission for a cemetery use permit or rezoning for cemetery purposes, or both, if applicable;~~
 - ~~(iii) land use or zoning permit, if applicable; and~~
 - ~~(iv)~~ (ii) perpetual care and maintenance trust agreement executed by the owner, the presiding officer, or other agent;
- (b) a statement signed by a majority and verified by the owner, the presiding officer, or other agent, which ~~shall set forth~~ contains the following information:
 - (i) names and addresses of the owners, partners, incorporators, directors, officers, cemetery manager, and trustees of the perpetual care and maintenance fund, including the person who will be in charge of sales;
 - (ii) ~~a statement setting forth~~ the size, location and topography of, and water available for, the property to be used for cemetery purposes; and
 - (iii) the name(s) and address(es) of the banking institution, savings or building and loan association, or credit union in which the trust(s) is held; and

~~(iii)~~ (iv) a statement of the total amount deposited to the perpetual care and maintenance fund, type of investment made or to be made and the proposed rate of contribution for the future. The amount deposited must be broken out by the initial principal investment and the trust interest and dividends earned to date by the previous owner if the cemetery was purchased from a previous licensee;

(c) an independent confirmation from the depository or other such banking institution, savings or building and loan association, or credit union in which the trust(s) is held with proof of deposit of the initial contribution to the perpetual care and maintenance fund;

(d) an accurate and readable map of the proposed cemetery site (scale not less than one inch to 500 feet) and surrounding area showing number of acres, highways, access roads, etc., and area to be initially developed delineated thereon for the cemetery; and

(e) such other matters as the board may require by written notice to the applicant; and

(f) if the cemetery is not a pre-existing cemetery, a certified copy of the:

(i) application to the city or county planning commission for a cemetery use permit or rezoning for cemetery purposes, or both, if applicable; and

(ii) land use or zoning permit, if applicable.

(2) An application for a new cemetery license must be submitted whenever ownership of a cemetery company changes as described in ARM 24.147.1313.

AUTH: 37-1-131, 37-19-202, 37-19-807, MCA

IMP: 37-1-131, 37-19-807, 37-19-814, MCA

24.147.1313 TRANSFER OF CEMETERY OWNERSHIP (1) In addition to the requirements of this rule, an application for a new cemetery license as described in ARM 24.147.1301 must be submitted when ownership of a cemetery company changes.

(2) When there is a change in ownership, the existing license is void and a new license will be issued to the new owner.

~~(4) (3) Whenever~~ When ownership of any cemetery company is proposed to be transferred, the cemetery company shall must notify the board. ~~A change in ownership, for purposes of this rule, shall be deemed to occur whenever more than 50 percent of the equitable ownership of a cemetery company is transferred in a single transaction, or in a related series of transactions to one or more persons, associations, or corporations.~~ The notice shall specify:

(a) the address of the principal offices of the cemetery company; and

(b) whether it will be changed or unchanged, and shall specify the name and address of each new owner and/or the stockholders thereof, regardless of whether or not the principal address has changed.

~~(2) (4)~~ Notice of such a change of ownership shall be published in a newspaper of general circulation in the county in which the cemetery is located. The notice shall specify:

(a) the address of the principal offices of the cemetery company, whether changed or unchanged; and

~~(b)~~ shall specify the name and address of each new owner and/or each stockholder owning more than 5 percent of the stock.

~~(3)~~ When there is a change of ownership pursuant to this rule, the existing license shall become void and a new license shall be obtained from the board.

~~(4)~~ (5) Every cemetery company shall post and continuously maintain at the main public entrance to the cemetery, a sign which must:

(a) ~~specifying~~ specify the current name and mailing address of the cemetery company;

(b) contain a statement that the name and mailing address of each owner, presiding officer, and/or their agent of the cemetery company may be obtained by contacting the board; ~~and~~

(c) contain the mailing address of the board;

(d) ~~Such signs shall~~ be at least 16 inches high and 24 inches wide; and

(e) ~~shall~~ be prominently mounted upright and vertical.

~~(5)~~ (6) The board shall suspend the license of any cemetery company which is in violation of ~~the sign or public notice~~ any of the requirements ~~of in~~ in this rule. ~~Such~~ The license may be reinstated only ~~upon compliance with such~~ when the cemetery company is in compliance with all requirements.

AUTH: 37-1-131, 37-19-202, 37-19-807, 37-19-816, MCA

IMP: 37-1-131, 37-19-816, MCA

24.147.1502 PREARRANGED, PREFINANCED, OR PREPAID FUNERALS

(1) Mortuaries, crematories, and cemeteries shall provide information to allow ~~a continuing opportunity to all persons~~ all people the opportunity to consider, in advance and prior to need, the type and prices of ~~the funeral or alternative thereto~~ funeral arrangements which best meets their needs.

(2) All prearranged, prefinanced, or prepaid ~~funerals~~ funeral arrangements shall be according to the law and rules of the state of Montana.

(3) All cemetery perpetual care and maintenance trusts and mortuary and crematory trusts must be managed per the requirements of statute and this chapter.

AUTH: 37-1-131, ~~37-19-101~~, 37-19-202, 37-19-807, MCA

IMP: 37-1-131, 37-19-822, 37-19-827, 37-19-828, 37-19-829, MCA

REASON: It is reasonably necessary to add language that makes clear to licensees that the trusts themselves must be maintained per existing statute.

24.147.1503 REQUIREMENTS FOR SALE OF AT-NEED, PRENEED, AND PREPAID FUNERAL ARRANGEMENTS

(1) No person, firm, or corporation shall sell or offer to sell, or make or offer to make at-need funeral arrangements, preneed funeral arrangements, or prepaid funeral agreements, unless that person is a duly licensed mortician ~~or funeral director~~.

(2) The following monies shall be construed as trust funds in the possession of a ~~funeral director~~, mortician, mortuary, cemetery, or any other person, firm, or corporation:

(a) through (5) remain the same.

AUTH: 37-1-131, 37-19-202, 37-19-807, MCA
IMP: 37-1-131, 37-19-827, 37-19-828, 37-19-829, MCA

REASON: It is reasonably necessary to remove references to funeral director to clarify who can sell preneed contracts. Funeral director is an obsolete license type which is no longer issued by this board, and there are no remaining "grandfathered" funeral director licensees in this state.

5. The proposed new rules are as follows:

NEW RULE I TRUST FUNDS – GENERAL (1) This rule applies to cemetery perpetual and maintenance trust funds and preneed funeral trust funds managed by mortuaries and crematories.

(2) The following individuals or entities cannot borrow any prepaid funeral trust funds, including principal or accrued interest either directly or indirectly, for the director or officer, or as the partner or agent of others:

- (a) any licensee of the board;
- (b) any director, officer, or employee of any mortuary, cemetery, crematory, or other provider; and
- (c) any member of a cemetery company.

(3) None of those listed in (2) can:

- (a) become an endorser or surety for loans to others; or
- (b) in any manner be an obligor for money borrowed from or loaned by the prepaid funeral trust funds.

(4) No business entity in which a licensee, employee of a licensee, or family member of a licensee has an interest can borrow any of the funds of a prepaid funeral trust fund.

(5) Per 37-19-829, MCA, banking institutions, savings or building and loan associations, or credit unions in which trusts are held are required to submit an annual report to the board regarding trust accounts held by those institutions using a board-developed reporting form.

AUTH: 37-1-131, 37-19-202, 37-19-807, MCA
IMP: 37-1-131, 37-19-807, 37-19-827, 37-19-828, 37-19-829, MCA

REASON: The board is adopting New Rules I through IX to form a new subchapter and locate all the specific trust management record-keeping and reporting requirements in a single subchapter.

It is reasonably necessary to adopt New Rule I to combine and clarify the requirements for cemetery and funeral trusts currently in ARM 24.147.1312 and 24.147.1505, which are proposed for repeal.

NEW RULE II CEMETERY PERPETUAL CARE AND MAINTENANCE TRUST ACCOUNTS – GENERAL (1) These rules are for the purpose of regulating management of cemetery perpetual care and maintenance trusts per the requirements of Title 37, chapter 19, part 8, MCA.

(2) Cemeteries licensed by the board must establish, maintain, and manage perpetual care and maintenance trust funds and appropriate financial records per requirements in 37-19-822, 37-19-823, and 37-19-828, MCA, and these rules.

(3) Perpetual care and maintenance funds must be kept separate from all other cemetery funds.

(4) Records for perpetual care and maintenance funds must be kept separate from all other cemetery financial records.

(5) Cemeteries licensed by the board must maintain all financial records pertaining to cemetery perpetual care and maintenance trusts so those are readily available for inspection and examination by the board.

(6) Cemeteries licensed by the board must submit an annual perpetual care and maintenance fund report to the board on a board-developed reporting form per the requirements in [NEW RULE IV].

(7) Failure to provide the annual report shall void the operating license of the cemetery.

AUTH: 37-1-131, 37-19-202, 37-19-807, MCA

IMP: 37-1-131, 37-19-807, 37-19-822, 37-19-823, 37-19-829, MCA

REASON: New Rules II through V are specific to cemetery perpetual care and maintenance trust funds. The board is adopting this rule to combine and clarify information currently in ARM 24.147.1304 and 24.147.1314, which are proposed for repeal. The board is citing to specific existing statutes and New Rule IV because many trust requirements are found in statute, not rule, and this will allow for easier cross-referencing.

NEW RULE III CEMETERY PERPETUAL CARE AND MAINTENANCE TRUST ACCOUNTS – FINANCIAL RECORDS (1) Cemeteries licensed by the board must maintain appropriate records per 37-19-822 and 37-19-823, MCA.

(2) In addition to the minimum requirements in 37-19-822(4), MCA, cemeteries must maintain the following:

(a) appropriate records of plans adopted for general care and maintenance and associated financial records;

(b) appropriate records of any real or personal property that is bequeathed, devised, granted, given, or otherwise contributed; and

(c) any additional associated documents.

AUTH: 37-1-131, 37-19-202, 37-19-807, MCA

IMP: 37-1-131, 37-19-807, 37-19-822, 37-19-823, MCA

REASON: Noting that this rule language does not currently exist, the board is adopting it to articulate licensee record-keeping requirements that are above the minimum requirements described in 37-19-822, MCA. The board intends for this rule to identify for licensees exactly the information the board will audit.

NEW RULE IV CEMETERY PERPETUAL CARE AND MAINTENANCE TRUST ACCOUNTS – ANNUAL REPORTING REQUIREMENTS (1) Per [NEW RULE II] cemeteries will report annually to the board:

- (a) the name(s) and address(es) of the banking institution, savings or building and loan association, or credit union in which the trust(s) is held;
- (b) final trust balances for both the current year's and previous year's reporting cycles, broken out by institution;
- (c) the amount of trust interest or dividends earned during the current reporting cycle;
- (d) total number of preneed and at-need sales during the current reporting cycle. In addition to the number sold, the cemetery must report the total monetary amounts collected and deposited in the trust per 37-19-822, MCA;
- (e) total expenditures from the net income for the care and maintenance of the cemetery during the current reporting cycle; and
- (f) a signed attestation from the cemetery as to the information contained within the report.

(2) Annual perpetual care and maintenance fund reports must be submitted to the board by February 1.

(a) A cemetery may request a reporting extension prior to the submission deadline. The board will:

- (i) evaluate requests on a case-by-case basis; and
- (ii) notify the requestor whether the extension was granted. If the extension is granted, the board will also notify the requestor as to the length of the extension.

(b) A cemetery that does not file its report within the time prescribed above may be subject to disciplinary action as prescribed by the Montana Administrative Procedure Act and Title 37, chapter 1, part 3, MCA, including a fine of up to \$1000.

(3) The board will compare the trust principal and interest and dividends reported by the financial institution in [NEW RULE I] to the corresponding information reported by the licensed cemeteries in their annual reports per this rule.

(a) Using this information, the board will make a determination as to whether or not further information and/or an audit is necessary.

(b) If an audit is deemed necessary, the board will conduct an audit per [NEW RULE V].

AUTH: 37-1-131, 37-19-202, 37-19-807, MCA

IMP: 37-1-131, 37-19-807, 37-19-822, 37-19-823, 37-19-828, 37-19-829, MCA

REASON: The board is adopting New Rule IV to relocate information from ARM 24.147.1304, which is proposed for repeal, and more clearly delineate the information required in licensees' annual perpetual care and maintenance fund reports. The board also intends for this new rule to clarify reporting extension requests, the board's review of reports in conjunction with financial institution reports per New Rule I and 37-19-829, MCA, and potential board action regarding annual reports.

Additionally, since these reports will now be reviewed in conjunction with financial institution annual reports, the board is shifting the annual reporting deadline

from June 1 to February 1, which is the statutorily set reporting deadline for the financial institutions under 37-19-829, MCA. Because summer is often the busiest time for cemetery maintenance, the board believes that owners and managers will have more time to prepare reports in the winter months.

NEW RULE V CEMETERY PERPETUAL CARE AND MAINTENANCE TRUST ACCOUNTS – AUDITS (1) At its discretion, the board may conduct audits of licensed cemeteries per 37-19-807(1) and 37-19-808, MCA, and these rules. Reasons for audits include, but are not limited to:

(a) public complaints; and
(b) board action on annual trust reports submitted per [NEW RULE I] and [NEW RULE IV].

(2) The board will contract with an independent licensed or certified public accountant to conduct the audit.

(3) The contracted auditor will conduct the audit per these statutes, rules, general audit standards, and board audit guidelines. The audit includes, but is not limited to:

- (a) opinion of the independent public accountant;
- (b) report of the evaluation of internal controls;
- (c) the accountant's letter of qualification;
- (d) trust agreement(s);
- (e) financial statements; and
- (f) documents supporting and verifying each asset of the fund.

(4) The fee charged by the accountant for the actual cost of the audit must be paid by the cemetery company per 37-19-808, MCA.

AUTH: 37-1-131, 37-19-202, 37-19-807, MCA

IMP: 37-1-131, 37-19-807, 37-19-808, 37-19-822, 37-19-823, MCA

REASON: The board is adopting New Rule V to relocate and clarify information from ARM 24.147.1305, which is proposed for repeal. It also includes new language regarding what is included within a financial audit so that both licensees and the board have a clearer understanding of the actual audit process.

NEW RULE VI MORTUARY AND CREMATORY PRENEED TRUST ACCOUNTS – GENERAL (1) These rules are for the purpose of regulating management of preneed funeral trust accounts per the requirements of Title 37, chapter 19, part 8, MCA.

(2) Mortuaries and crematories licensed by the board must establish, maintain, and manage preneed funeral trust funds and appropriate financial records per requirements in statute and these rules.

(3) Mortuaries and crematories licensed by the board must maintain all financial records pertaining to preneed funeral trusts so those are readily available for inspection and examination by the board.

(4) Mortuaries and crematories licensed by the board must submit an annual preneed funeral trust report to the board on a board-developed reporting form per the requirements in [NEW RULE VIII].

AUTH: 37-1-131, 37-19-202, 37-19-708, 37-19-807, MCA
IMP: 37-1-131, 37-19-708, 37-19-827, 37-19-828, 37-19-829, MCA

REASON: New Rules VI through IX specifically apply to mortuary and crematory preneed trust funds. The board is adopting these new rules to begin requiring mortuaries and crematories to report on preneed trust funds as is already required of cemeteries. While these licensees are already statutorily required to maintain trust funds and associated records, the board concluded that to adequately oversee preneed trust accounts per Title 37, chapter 19, part 8, MCA, the board must also require annual trust reporting from mortuaries and crematories. Combined with the annual trust reports submitted by financial institutions per 37-19-829, MCA, New Rules VI through IX will enable the board to ensure that licensees are properly managing their preneed trust accounts and the public is adequately protected.

NEW RULE VII MORTUARY AND CREMATORY PRENEED TRUST ACCOUNTS – FINANCIAL RECORDS (1) Mortuaries and crematories licensed by the board must maintain appropriate records per statute and these rules.

(2) In addition to preneed agreements as described in ARM 24.147.1504, mortuaries and crematories must maintain the following records:

(a) Montana Department of Public Health and Human Services Medicaid documents;

(b) statement of goods and services for preneed contracts funded by insurance; and

(c) any additional associated documents.

AUTH: 37-1-131, 37-19-202, 37-19-708, 37-19-807, MCA
IMP: 37-1-131, 37-19-708, 37-19-827, 37-19-828, 37-19-829, MCA

REASON: The board is adopting New Rule VII to articulate mortuary and crematory record-keeping requirements to align with the requirements in Title 37, chapter 19, part 8, MCA, and ensure that licensees know exactly what information the board will audit.

NEW RULE VIII MORTUARY AND CREMATORY PRENEED TRUST ACCOUNTS – ANNUAL REPORTING REQUIREMENTS (1) Per [NEW RULE VI], mortuaries and crematories will report annually to the board:

(a) the name(s) and address(es) of the banking institution, savings or building and loan association, or credit union in which the trust(s) is held;

(b) final trust balances for both the current year's and previous year's reporting cycles, broken out by institution;

(c) the amount of trust interest or dividends earned during the current reporting cycle;

(d) total number of preneed contracts sold during the current reporting cycle.

In addition to the number sold, the mortuaries and crematories must report the total monetary amounts collected and deposited in the trust; and

(e) a signed attestation from the mortuaries and crematories as to the information contained within the report.

(2) Annual funeral preneed trust reports must be submitted to the board by February 1.

(a) Mortuaries and crematories may request a reporting extension prior to the submission deadline. The board will:

(i) evaluate requests on a case-by-case basis; and

(ii) notify the requestor whether the extension is granted. If the extension is granted, the board will also notify the requestor as to the length of the extension.

(b) Mortuaries and crematories that do not file their reports within the time prescribed above may be subject to disciplinary action as prescribed by the Montana Administrative Procedure Act and Title 37, chapter 1, part 3, MCA, including a fine of up to \$1000.

(3) Per 37-19-829, MCA, and [NEW RULE VI], financial institutions must report to the board regarding all amounts received and held in trust.

(4) The board will compare the trust principal and interest and dividends reported by the financial institutions in [NEW RULE I] to the corresponding information reported by the licensed mortuaries and crematories in these annual reports.

(a) Using this information, the board will make a determination as to whether or not further information and/or an audit is necessary.

(b) If an audit is deemed necessary, the board will conduct an audit per [NEW RULE IX].

AUTH: 37-1-131, 37-19-202, 37-19-708, 37-19-807, MCA

IMP: 37-1-131, 37-19-708, 37-19-827, 37-19-828, 37-19-829, MCA

REASON: The board is adopting New Rule VIII to clearly delineate the information required in mortuary and crematory annual preneed trust reports. The board also intends for this new rule to clarify reporting extension requests, the board's review of reports in conjunction with financial institution reports per New Rule I and 37-19-829, MCA, and potential board action regarding annual reports.

Additionally, since these reports will be reviewed in conjunction with financial institution annual reports, the board is setting a February 1 annual reporting deadline, which is the statutorily set reporting deadline for the financial institutions under 37-19-829, MCA.

NEW RULE IX MORTUARY AND CREMATORY PRENEED TRUST

ACCOUNTS – AUDITS (1) At its discretion, the board may conduct audits of preneed funeral trusts. Reasons for audits include, but are not limited to:

(a) public complaints; and

(b) board action on annual trust reports submitted per [NEW RULE I] and [NEW RULE VIII].

(2) The board will contract with an independent licensed or certified public accountant to conduct the audit.

(3) The contracted auditor will conduct the audit per these statutes, rules, general audit standards, and board audit guidelines. The audit includes, but is not limited to:

- (a) opinion of the independent public accountant;
- (b) report of the evaluation of internal controls;
- (c) the accountant's letter of qualification;
- (d) trust agreement(s);
- (e) financial statements; and
- (f) documents supporting and verifying each asset of the fund.

(4) The fee charged by the accountant for the actual cost of the audit must be paid by the mortuary or crematory.

AUTH: 37-1-131, 37-19-202, 37-19-807, MCA

IMP: 37-1-131, 37-19-708, 37-19-827, 37-19-828, 37-19-829, MCA

REASON: The board is adopting this new rule to clearly set forth what is included in a financial audit, so that both licensees and the board have a clearer understanding of the actual audit process.

6. The board proposes to repeal the following rules:

24.147.1304 PERPETUAL CARE AND MAINTENANCE FUND REPORTS

AUTH: 37-1-131, 37-19-202, 37-19-807, MCA

IMP: 37-19-807, 37-19-822, 37-19-823, MCA

REASON: It is reasonably necessary to repeal this rule and ARM 24.147.1305, 24.147.1312, 24.147.1314, and 24.147.1505 and move the relevant concepts regarding cemeteries' reporting on perpetual care and maintenance funds to New Rules I, II, IV, and V.

24.147.1305 AUDIT FEES

AUTH: 37-1-131, 37-19-202, 37-19-807, MCA

IMP: 37-19-807, 37-19-808, 37-19-822, 37-19-823, MCA

24.147.1312 RESTRICTIONS ON USE OF CEMETERY FUNDS

AUTH: 37-1-131, 37-19-202, 37-19-807, MCA

IMP: 37-19-807, 37-19-822, MCA

24.147.1314 PERPETUAL CARE AND MAINTENANCE FUNDS

AUTH: 37-1-131, 37-19-202, 37-19-807, MCA

IMP: 37-19-807, 37-19-822, MCA

24.147.1505 TRUST FUNDS

AUTH: 37-1-131, 37-19-101, 37-19-202, MCA
IMP: 37-19-827, 37-19-828, 37-19-829, MCA

7. Concerned persons may present their data, views, or arguments either orally or in writing at the hearing. Written data, views, or arguments may also be submitted to the Board of Funeral Service, 301 South Park Avenue, P.O. Box 200513, Helena, Montana 59620-0513, by facsimile to (406) 841-2305, or e-mail to dlibsdfnr@mt.gov, and must be received no later than 5:00 p.m., October 6, 2017.

8. An electronic copy of this notice of public hearing is available at www.funeral.mt.gov (department and board's web site). Although the department strives to keep its web sites accessible at all times, concerned persons should be aware that web sites may be unavailable during some periods, due to system maintenance or technical problems, and that technical difficulties in accessing a web site do not excuse late submission of comments.

9. The board maintains a list of interested persons who wish to receive notices of rulemaking actions proposed by this board. Persons who wish to have their name added to the list shall make a written request that includes the name, e-mail, and mailing address of the person to receive notices and specifies that the person wishes to receive notices regarding all board administrative rulemaking proceedings or other administrative proceedings. The request must indicate whether e-mail or standard mail is preferred. Such written request may be sent or delivered to the Board of Funeral Service, 301 South Park Avenue, P.O. Box 200513, Helena, Montana 59620-0513; faxed to the office at (406) 841-2305; e-mailed to dlibsdfnr@mt.gov; or made by completing a request form at any rules hearing held by the agency.

10. The bill sponsor contact requirements of 2-4-302, MCA, do not apply.

11. Regarding the requirements of 2-4-111, MCA, the board has determined that the amendment of ARM 24.147.1301, 24.147.1313, 24.147.1502, and 24.147.1503 will not significantly and directly impact small businesses.

Regarding the requirements of 2-4-111, MCA, the board has determined that the adoption of NEW RULES I through IX will not significantly and directly impact small businesses.

Regarding the requirements of 2-4-111, MCA, the board has determined that the repeal of ARM 24.147.1304, 24.147.1305, 24.147.1312, 24.147.1314, and 24.147.1505 will not significantly and directly impact small businesses.

Documentation of the board's above-stated determinations is available upon request to the Board of Funeral Service, 301 South Park Avenue, P.O. Box 200513, Helena, Montana 59620-0513; telephone (406) 841-2394; facsimile (406) 841-2305; or to dlibsdfnr@mt.gov.

12. Lucy Richards, Executive Officer, has been designated to preside over and conduct this hearing.

BOARD OF FUNERAL SERVICE
JOHN TARR, CHAIRPERSON

/s/ DARCEE L. MOE

Darcee L. Moe
Rule Reviewer

/s/ PAM BUCY

Pam Bucy, Commissioner
DEPARTMENT OF LABOR AND INDUSTRY

Certified to the Secretary of State August 28, 2017.