

# Governor's Office of Management and Budget

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Director



## Regulatory Sunset Act Study of

## The Cemetery Oversight Act

May 8, 2026

**To the Honorable JB Pritzker  
Governor of Illinois**

Governor Pritzker:

As required by Section 5 of the Regulatory Sunset Act (5 ILCS 80/1 et seq.), GOMB facilitated a study with the Illinois Department of Financial and Professional Regulation's (IDFPR), the agency responsible for oversight of the Cemetery Oversight Act (225 ILCS 411) (the Act), which is scheduled to be repealed on January 1, 2027. This study provides justification for the recommendation to continue this Act.

GOMB's examination of this Act was conducted considering the factors set out in Sections 6 and 7 of the Regulatory Sunset Act. The following report outlines the work of GOMB's study and details the criteria and data utilized to arrive at the above recommendation.

Respectfully,

Alexis Sturm  
Director  
Governor's Office of Management and Budget

## GOMB Regulatory Sunset Act Report: Cemetery Oversight Act

The State of Illinois, acting through the Illinois Department of Financial and Professional Regulation (IDFPR), regulates cemeteries as defined by the Cemetery Oversight Act (the Act) and applies specific exceptions for other cemeteries, such as religious, family, or based on size or number of internments in a specified period. Additionally, the Act contains the licensure requirements for cemetery managers and customer service employees.

IDFPR received administrative authority over the Cemetery Oversight Act in 2011 to strengthen regulation after cemetery desecration at historic Burr Ridge Cemetery in Alsip, Illinois. The Department helps maintain the integrity of the deceased and ensures their proper burial. It supports public interest by protecting both the dignity of the deceased and allowing family members to ensure their loved ones are properly ensconced in their final resting place and that it is maintained.

### 1. License Count and Fee Structure (5 ILCS 80/6(1) and (3))

As of July 31, 2025, IDFPR states that there are 2,279 active licenses under this Act in Illinois. See the following table for the number of licenses issued by IDFPR in the fiscal years indicated:

License Type	FY21	FY22	FY23	FY24	FY25
Cemetery Authority	4	3	3	0	3
Licensed Cemetery Exempt	10	1	8	7	4
Licensed Cemetery Partially Exempt	4	1	1	1	7
Cemetery Manager	10	14	8	11	6
Cemetery Customer Service Employee	22	52	42	35	29
Cemetery CE sponsor	2	0	0	0	0

The Cemetery Oversight Act includes the following licensure fee structure:

License Type	Fee Amount	Online Payment
Original licensure, renewal, and restoration of a cemetery authority not seeking a full or partial exemption	\$75	No
Original licensure, renewal, or restoration as a cemetery manager or employee	\$25	No
Certification for the licensee's regulatory history	\$20	No
Approval of a continuing education sponsor / renewal	\$100 / \$75	No
Cemetery Authority seeking full exemption and renewal	\$0	No
Cemetery authority seeking a partial exemption or renewal	\$150	No

## 2. Obtaining Certification in Illinois (5 ILCS 80/6(11))

### Obtaining Certification

- a. Application for a full exemption: Applicants are required to submit an application to the Department including the cemetery name; cemetery address; telephone number; cemetery owner's name; home address; home telephone number; whether the cemetery qualifies under the exemption as defined in the act; the size of the cemetery land in acres; and any other information that the Department requests.
- b. Application for a partial exemption: Applicants are required to submit an application to the Department including the cemetery name; cemetery address; telephone number; cemetery owner's name; home address; home telephone number; whether the cemetery qualifies under the exemption as defined in the act; the number of internments, inurnments, or entombments of human remains for each of the past 2 calendar years; and any other information the Department requests.
- c. Cemetery manager or customer service employee must submit an application including: social security number and date of birth; address of residence; verification of successful completion of high school, the general education development test, or a high school equivalency diploma; an attestation that the applicant will, within one year of filing the application, successfully complete a certification program approved by IDFP; authorization to conduct a criminal background check; proof that the applicant meets qualifications set forth by statute (is at least 18 years old, has not committed a violation of the Act that renders them unqualified to be a licensee, and has not been convicted, plead guilty, or been found guilty of a class x felony or a felony that had an essential element of fraud or dishonesty in this or any other state that is directly related to the practice of cemetery operations); the name of the cemetery employing the applicant; and any other information required by the Department.

Additional detail about the certification program is available in 225 ILCS 411/10-25 and administrative rule: [ilga.gov/commission/jcar/admincode/068/068012490C02100R.html](http://ilga.gov/commission/jcar/admincode/068/068012490C02100R.html). Certification courses are available at one location, the Illinois Cemetery & Funeral Home Association office in Orland Park.

Rules provide additional requirements if a third party is involved with the cemetery seeking licensure:

#### III. Admin. Code tit. 68, § 1249.210 (Cemetery Oversight Act):

- a. If a third-party is involved, clarify the scope of their role, how you, as the regulatory agency work with them, and how the public and individuals within the industry interact with them. Provide their website or related support.
  - i) The program must obtain the approval of the Department and submit an application for it including the following information: verification that the death care association has been in existence or more than 5 years; an outline of the program, materials to be used in the instruction or as study guides, a bank of test questions to be used for the examination, and the fee for the program; and the location where the program will occur (they can only conduct the program in locations that are conducive to learning and which establish a controlled environment to promote the integrity of the examination).

## 3. Equity Concerns (5 ILCS 80/6(10), (12) and (13))

IDFP states that equity issues may impact licensure in the State of Illinois. These issues include financial challenges such as the cost to obtain licensure and the failure to complete certification due to access to

training, education, and geographic location of training and testing sites. As stated in Section 2., the certification program is only offered at one location in the state.

Persons who speak English as a second language may also have difficulty with the licensure process. IDFPR asserts that it has done its best to minimize any barriers to licensure by requiring universally accepted qualification requirements and imposing fair standards of professionalism.

#### **4. Agency recommendations to change the statute (5 ILCS 80/6(4) and (9))**

IDFPR advocated for changes to the Cemetery Oversight Act in conjunction with the Act's 2021 Regulatory Sunset Act Report (P.A. 103-0421). Subsequently, the Department improved the application process for licensure. Procedures related to licensing, investigations, and discipline were streamlined to help members of the profession and public understand the requirements.

With this 2025 Regulatory Sunset Act Report, IDFPR recommends making the full exemption permanent unless the qualifying condition(s) changes. This would lessen the administrative burden for the cemetery as there is currently a 4-year renewal. With this change, the cemetery would be required to notify IDFPR if their qualifying condition changes which would require application for a partial exemption or other license as applicable.

#### **5. Agency efforts to comply with enabling laws (5 ILCS 80/6(3), (4) and (5))**

According to IDFPR, the Department occasionally faces unique issues with cemeteries. For example, one cemetery purported it only needed one license but obtained federal COVID-related PPP loans in multiple names based on separate documentation filings with the Illinois Secretary of State. In other instances, a cemetery is owned by a single individual who claims they do not have capacity to comply with the Cemetery Oversight Act.

IDFPR has also received complaints from the public about cemeteries the Department does not regulate. If the cemetery is regulated by IDFPR, the Department will follow up on complaints received. Resolution may not be as timely as the complainant prefers.

#### **6. Recent bills introduced by the General Assembly (5 ILCS 80/6(9))**

According to IDFPR, in recent years there have been several bills seeking technical changes related to specific issues with cemeteries, including: SB 1278 and HB 1418 of the 104<sup>th</sup> GA; SB2117, SB 3280, HB1571, HB 3775 of the 103<sup>rd</sup> GA. HB 806 of the 102<sup>nd</sup> . These bills have not been enacted.

#### **7. Stakeholder Feedback and Protocols for Licensure (5 ILCS 80/6(5), (6), (7), (8), (10) and 5 ILCS 80/70)**

IDFPR obtains feedback through direct communication, outreach programs, and conversations with associations. The Department revises rules for administering the regulatory scheme through the lens of cemeteries and employees, and takes into account the public feedback on rules and bills filed during in the general assembly.

Stakeholder feedback has emphasized that fewer people are using cemeteries for burials which is reducing revenue. There have been requests to use the Cemetery Relief Fund to avoid cemetery insolvency. More discussion is needed regarding statutory language between IDFPR and the Illinois

Comptroller's Office with regard to the Cemetery Relief Fund.

**8. Public Outreach (5 ILCS 80/6(5), (6), (7) and (8) and 5 ILCS 80/7)**

IDFPR receives feedback from interested parties through the administrative rules process and provides multiple avenues for the public to contact the Department with comments or concerns about the programs it oversees or the Department's rules governing its programs. IDFPR conducts public outreach efforts through social media and other external-facing means.

**9. Industry Standards (5 ILCS 80/6(11) and (12))**

IDFPR has no knowledge of comprehensive minimum national standards for cemeteries and the operation of cemeteries. Other than historic preservation of cemeteries and federally maintained cemeteries, most regulation occurs at the state or local level.

Minimal standards vary by state. Ownership frameworks vary, as do ownership reporting requirements. Most standards require the cemetery post prices, common maintenance standards, requirements related to inspection of records, care for the burial plots, and liabilities for maintaining trust funds established for care of specific lots. Most also contain similar exemption for religious cemeteries, family cemeteries, and those below a certain size.

For example, Iowa requires cemeteries owned or operated by a political subdivision of the state to make an initial deposit into a care fund. Additionally, cemeteries commencing business in the state after July 1, 2005, cannot sell interment spaces unless the cemetery has a care fund of at least \$25,000 and those funds can only be withdrawn by the cemetery when specific conditions are met, including their fund reaching \$100,000, filing of an affidavit, and the passage of a year's time after the balance reaches the threshold.

**10. Public Complaint Resolution (5 ILCS 80/6(3), (7), (8) and (10) and 5 ILCS 80/7)**

IDFPR has received 238 complaints from the public regarding regulated cemeteries over the past five fiscal years. The Department does not track complaints received from cemeteries. The investigative and prosecutorial side of IDFPR is responsible for resolving complaints regarding IDFPR's regulation of the Cemetery Oversight Act including investigating complaints and referring cases for potential prosecution.

In some instances, licensees can negotiate an agreed settlement or proceed to a full hearing. There are also citation eligible offenses which can result in a monetary fine with a specified timeframe to resolve the issue(s).

The average time for resolution of a complaint is six to seven months. The table below outlines the number of complaints received by the Department in the last five years.

Complaints	FY20	FY21	FY22	FY23	FY24
Cemetery License	52	39	56	67	24

**11. Disciplinary Action (5 ILCS 80/6(14))**

IDFPR's authority to enforce the Act ensures that allegations of professional incompetence, gross negligence, malpractice, and unprofessional conduct are investigated and that substantiated allegations are prosecuted by the IDFPR for appropriate discipline.

IDFPR is aware of instances of allegations of cemeteries not providing pricing lists for consumers or not performing maintenance. The Department is also aware of allegations related to decision making regarding the remains of the deceased. In those instances, the Department has communicated with the persons involved. In some instances, a resolution is reached. In other situations, an investigator was sent to the location and conducted an inspection. Where appropriate, citations were issued with follow up thereafter to ensure compliance.

## **12. Conclusion**

The Act governs the licensure of cemeteries in the State of Illinois. The absence of licensing criteria would pose a significant and direct harm to the health, safety, and welfare of the public. The Act establishes legally binding cemetery regulations and consequences for desecration of Illinois cemeteries. Additionally, the Act enables IDFPR to connect cemeteries with existing resources to address situational needs.

The State's authority under the Act allows the Department to provide adequate protections in upholding the sanctity of handling and disposition of human remains and the preservation of their final resting place. The Act establishes liability if an Illinois cemetery is subject to desecration. Families have assurance that their loved one's remains will be handled with dignity and care. Additionally, consumer protections under the Act prevent cemeteries from enacting policies that run afoul to protections intended by the Act, such as changing prices after a contract has been signed.

Based on the factors in 5 ILCS 80/6 and the additional criteria in 5 ILCS 80/7, GOMB finds that the Act should be recommended for continuation. The record should expressly state that the public protection benefits of regulation outweigh the regulatory costs and that no less restrictive alternative would adequately address the significant and discernible harms identified in this report.

The Act should be continued to promote and enhance the safety and welfare of the public, without burdening licensees or commerce.