

THE GENERAL ASSEMBLY OF PENNSYLVANIA

# HOUSE RESOLUTION

No. 738 Session of  
2012

INTRODUCED BY WATERS, CALTAGIRONE, D. COSTA, CREIGHTON, GOODMAN,  
CUTLER, DONATUCCI, KIRKLAND, FABRIZIO, KORTZ, KOTIK, MATZIE,  
READSHAW, STURLA AND YOUNGBLOOD, MAY 21, 2012

REFERRED TO COMMITTEE ON COMMERCE, MAY 21, 2012

## A RESOLUTION

1 Urging courts of common pleas to act on their statutory duty to  
2 review cemetery accounts.

3 WHEREAS, Cemeteries are considered sacred and hallowed  
4 grounds and are the final resting place for many loved ones; and

5 WHEREAS, There are 260 cemeteries registered with the  
6 Pennsylvania Real Estate Commission; and

7 WHEREAS, Since the 1800s, the General Assembly has found that  
8 it is necessary to protect cemeteries in this Commonwealth; and

9 WHEREAS, Under 9 Pa.C.S. § 308(a), unincorporated cemeteries  
10 with a qualified trustee are required to file accounts every  
11 three years in the court of common pleas of the county in which  
12 all or any part of the cemetery is located; and

13 WHEREAS, Under 9 Pa.C.S. § 308(b), incorporated cemeteries  
14 are required to file accounts on or before January 31 of each  
15 odd-numbered year in the court of common pleas of the county in  
16 which all or a majority of the cemetery is located; and

17 WHEREAS, Under 9 Pa.C.S. § 308, each court of common pleas is

1 required to audit, adjudicate and confirm the cemetery accounts  
2 which are filed; and

3 WHEREAS, A review of cemetery accounts by a court of common  
4 pleas is necessary to ensure that cemetery funds are properly  
5 maintained; and

6 WHEREAS, Despite their statutory duty, not all courts of  
7 common pleas have been reviewing cemetery accounts; and

8 WHEREAS, Without the enforcement of protections set in  
9 statute regarding cemetery finances, many cemeteries are at risk  
10 of falling into disrepair which would disgrace and dishonor all  
11 those laid to rest in the cemeteries; therefore be it

12 RESOLVED, That the House of Representatives urge all courts  
13 of common pleas to act with sincerity and consistency in  
14 performing their statutory duty of reviewing cemetery accounts.