

**Chapter CB 2**  
**FILING OF ANNUAL REPORTS BY CEMETERY AUTHORITIES**  
**AND PRENEED SELLERS**

CB 2.01 Authority.  
CB 2.02 Filing of annual reports.

CB 2.03 Reporting period.  
CB 2.04 Religious society exemption.

**CB 2.01 Authority.** This chapter is adopted pursuant to ss. 157.62 (2) and (7), 157.63, 227.11 (2), 440.905 and 440.92 (6) (k), Stats.

**History:** CR 07-050: cr. Register February 2008 No. 626, eff. 3-1-08.

**CB 2.02 Filing of annual reports.** Cemetery authorities required to file an annual report under s. 157.62 (2), Stats., and preneed sellers required to file an annual report under s. 440.92 (6), Stats., shall do so on or before March 1 of each year.

**History:** CR 07-050: cr. Register February 2008 No. 626, eff. 3-1-08.

**CB 2.03 Reporting period.** The annual reports and certifications in lieu of annual reports shall be made on a calendar year

basis unless the board, upon request, approved a different reporting period.

**History:** CR 07-050: cr. Register February 2008 No. 626, eff. 3-1-08.

**CB 2.04 Religious society exemption.** A cemetery authority of a cemetery that is affiliated with a religious society organized under ch. 187, Stats., or that religious society may file a certification in lieu of an annual report under s. 157.63 or 440.92 (9), Stats. The certification shall be filed on or before the 60<sup>th</sup> day after the last day of the reporting period.

**Note:** Forms for the annual report and certification may be obtained upon request from and shall be filed with the Department of Safety and Professional Services, Division of Credentialing Processing, 1400 East Washington Avenue, P.O. Box 8935, Madison, Wisconsin 53708.

**History:** CR 07-050: cr. Register February 2008 No. 626, eff. 3-1-08.