

# JUSTIA

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## 2021 New Jersey Revised Statutes Title 45 - Professions and Occupations Section 45:27-20 - Exemption from certain taxes.

**Universal Citation:** NJ Rev Stat § 45:27-20 (2021)

### **45:27-20 Exemption from certain taxes.**

20. a. Cemetery companies shall be exempt from the payment of any real estate taxes, rates and assessments or personal property taxes on lands and equipment dedicated to cemetery purposes. Cemetery companies shall be exempt from business taxes, sales taxes, income taxes, and inheritance taxes.

b. Land dedicated to cemetery purposes owned by any person shall be exempt from all taxes, rates or assessments.

c. Charges paid to a cemetery for an interment space shall be exempt from the payment of sales or use tax.

d. Trust funds, and the income from trust funds, held by a cemetery company shall be exempt from taxation and assessment, and sale, seizure or sale for collection of judgments against the cemetery company.

e. Land dedicated to cemetery purposes and structures, buildings, and equipment used for the maintenance of that land or the operation of a cemetery shall be exempt from sale for collection of judgments. Income derived from cemetery property other than income required by law to be deposited in trust funds or used for a particular purpose may be taken and used for the payment of a judgment against a cemetery company. If a judgment against

a cemetery company cannot be paid, a court may also order the issuance of bonds, notes or other evidences of indebtedness by the cemetery company. This subsection shall not apply to liens existing on land before it is dedicated to cemetery purposes.

f. A street or road shall not be laid through any land of a cemetery company that is actually in use for cemetery purposes without the consent of the cemetery company, unless otherwise provided by law.

g. When bankruptcy, receivership or other court proceeding necessitates the selling of cemetery company lands, the court shall require the purchaser to incorporate as a cemetery company.

h. A receiver or trustee of a cemetery company appointed by a court may issue bonds, notes or other evidence of indebtedness that include a provision allowing the holders to select the governing body of the cemetery company until they are paid.

L.2003,c.261,s.20.

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