

U.S. Rep. Kind: Introduces bipartisan legislative fix to ensure fairness for rural cemeteries

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Washington, DC – Today, **Reps. Ron Kind (D-WI)** and **Jason Smith (R-MO)** introduced bipartisan legislation to fix inconsistencies in the tax code that hurt nonprofit cemeteries. Nonprofit cemeteries are typically located in rural communities, and Wisconsin's Third Congressional District is home to nearly 60 of these cemeteries.

“We should always be aiming to enhance fairness in our tax code to make sure it’s working for our rural regions,” said **Rep. Ron Kind**. “I’m glad to team up with my colleague Rep. Smith and introduce this bipartisan legislative fix to correct unintended consequences of our tax code that hurt rural cemeteries and communities.”

“There are a number of smaller and rural public cemeteries in Wisconsin affected by the difficulties involved with donors and foundations providing funds for these cemeteries’ maintenance and upkeep. The Wisconsin Cemetery and Cremation Association is definitely supportive of Rep. Kind’s bill and we appreciate his leadership in recognizing this issue and wanting to help solve it. The Kind-Smith bill would aid many cemeteries in achieving their mission of respectfully caring for, and honoring, those who have passed,” said **Frank J. Groh, President of the Wisconsin Cemetery & Cremation Association.**

“Donors often come to their local community foundation to set up permanent endowment funds that will benefit local charities they care about. Due to a quirk in the law, however, community foundations can’t hold permanent funds to provide for the maintenance and upkeep of 501(c)13 public cemeteries. Rep. Kind’s bill would fix this problem. Passage of this bill would ensure these local cemeteries stay well-maintained. Wisconsin’s 3rd District has a lot of these cemeteries, so we thank Rep. Kind for his interest in the issue,” said **Sue Bornick, Executive Director of the Eau Claire Community Foundation.**

“For many small communities across rural America, cemeteries serve as a permanent connection between grieving families and loved ones who have passed away. Unfortunately, these community resting places are too often left struggling to provide enough resources to provide proper care and maintenance,” said **Rep. Jason Smith.** “This legislation would help not-for-profit cemeteries ensure they have the resources necessary to maintain their upkeep so families will be able to stay connected to their loved ones for generations to come.”

Currently, there is inconsistency in the tax code regarding how deductions and distributions to 501(c)(13) nonprofit cemeteries are treated under the income tax, estate tax, gift tax, and private foundation sections of the code, causing them to be ineligible for certain support. Additionally, there is a lack of clarity about whether public cemeteries are “charitable”, which means community foundations are not able to utilize funds for the cemeteries’ upkeep. This legislation would correct these inconsistencies and define nonprofit cemeteries to ensure they are considered charitable.

Rep. Kind serves on the Ways and Means Committee, the oldest – and the most powerful – committee in the House of Representatives. It has jurisdiction over tax measures, the management of public debt, trade and tariff laws, Social Security, Medicare, pensions, and many other economic growth measures.

Read the bipartisan bill [here](#).