

**OFFICE OF ATTORNEY GENERAL**  
**Kentucky Office of Regulatory Relief**  
**(Amendment)**

**40 KAR 12:130. Crematory authorities ~~(Cremation forms)~~ and inspections.**

RELATES TO: KRS 213.081, 213.098, 367.93103, 367.93105, 367.93115, 367.93117, 367.97501, 367.97504, 367.97507, 367.97511, 367.97514, 367.97517, 367.97521, 367.97524, 367.97527, 391.010

STATUTORY AUTHORITY: KRS 15.180, 367.150(4), 367.97501, 367.97504, 367.97534

CERTIFICATION STATEMENT: This is to certify that this administrative regulation amendment complies with the requirements of 2025 RS HB 6, Section 8.

NECESSITY, FUNCTION, AND CONFORMITY: KRS 15.180 authorizes the Attorney General to promulgate administrative regulations that will facilitate performing the duties and exercising the authority vested in the Attorney General and the Department of Law. KRS 367.150(4) requires the Department of Law to recommend administrative regulations in the consumers' interest. KRS 367.97501 and 367.97504 require the Attorney General to promulgate an administrative regulation to establish an application for a crematory authority license and report forms. KRS 367.97524 requires crematory authorities to obtain signed cremation authorization forms before conducting any cremations. KRS 367.97534(5) authorizes the Attorney General to promulgate administrative regulations necessary to carry out the provisions of KRS 367.97501 to 367.97537, pertaining to crematory authorities. This administrative regulation prescribes the license application form, and other forms, to be used by crematory authorities, and provides for online application and submission processes. This administrative regulation establishes the records and information that shall be retained by crematory authorities and permits crematory inspections by the Attorney General.

**Section 1. Crematory Authority License Application Form.**

(1) The Attorney General must approve an applicant's crematory authority license application before the applicant may cremate human remains in the Commonwealth of Kentucky. An applicant shall submit an online license application using the "Crematory Authority license application portal" available at

<https://www.ag.ky.gov/AG%20Business%20Forms/1Online%20Forms%20for%20Cemeteries,%20Funeral%20Homes,%20and%20Crema>

(2) If unable to complete an online application, an applicant shall complete and submit a Crematory Authority License Application, Form CR-5, to the Attorney General's office and submit:

~~[(1)] [An applicant for a crematory authority license shall complete and submit a Crematory Authority License Application, Form CR-5, to the Office of Attorney General before commencing business.]~~

~~[(2)] [An applicant for a crematory authority license shall submit with each Crematory Authority License Application, Form CR-5]:~~

~~(a) Payment of the \$100 registration fee;~~

~~(b) The applicant's certificate of existence, authorization certificate from the Kentucky Secretary of State's office, or other evidence of the applicant's authority to transact business in Kentucky; and~~

~~(c) A completed Preneed Funeral and Burial Contract Seller License[Merchandise Sellers] Application, Form PNBL-1[CPN-6 Form], as incorporated by reference in 40 KAR 12:120, when[if] the applicant intends to sell preneed burial contracts.~~

(3) Applicants shall complete or submit additional information or documents for their application within thirty (30) days of any request by the Attorney General. The Attorney General may deny any application if an Applicant fails to timely complete the application by not paying the application fee or provide requested missing information or required documents.

**Section 2. Cremation Authorization Form.**

(1) A licensed crematory authority shall complete and keep a Cremation Authorization, Form CR-1, for every cremation of human remains it has performed.

(2) A licensed crematory authority shall attach to the Cremation Authorization, Form CR-1, for authorizing agents for cremation, if applicable:

(a) An original Funeral Planning Declaration, Form FPD-1, as incorporated by reference in 40 KAR 12:100;

(b) An original discontinued Preneed Cremation Authorization, Form CR-3, executed prior to July 15, 2016; and

(c) An original U.S. Department of Defense form, Record of Emergency Data, DD Form 93, or a successor form adopted by the United States Department of Defense.

**Section 3. Crematory Annual Report Form.**

(1) On or before March 31 of each year, a [A] licensed crematory authority shall complete and submit an annual report[~~a Crematory Authority Annual Report, Form CR-2,~~ to the Attorney General for each prior calendar year beginning January 1 and ending December 31.

(2) A licensed crematory authority shall submit its annual report using the "Crematory Authority Annual Report portal" available at

<https://www.ag.ky.gov/AG%20Business%20Forms/1Online%20Forms%20for%20Cemeteries,%20Funeral%20Homes,%20and%20Crema>

(3) If unable to submit an online report, a licensed crematory authority may complete and submit a [The completed] Crematory Authority Annual Report, Form CR-2, [shall be filed with] to the Attorney General's office[Office by March 31 of the year following the calendar year reported.]

~~[(3)] [A licensed crematory authority shall submit with the Crematory Authority Annual Report, Form CR-2,] and submit the [a] ten (10) dollar annual registration fee.~~

**Section 4. Statement of Supervision Form.**

(1) A licensed crematory authority shall[complete and] submit a Statement of Supervision to the Attorney General[for Registered Crematory Retort Operators, Form CR-4,] for each trained retort operator before permitting the trained operator to operate a retort. A licensed crematory operator shall submit an online statement using the "Statement of Supervision for Registered Crematory Retort Operators portal" available at

<https://www.ag.ky.gov/AG%20Business%20Forms/1Online%20Forms%20for%20Cemeteries,%20Funeral%20Homes,%20and%20Crema>

(2) If unable to submit an online statement, a licensed crematory authority shall complete and submit a Statement of Supervision for Registered Crematory Retort Operators, Form CR-4, to the Attorney General's office.

**Section 5. Required Records of the Crematory Authority.** To comply with KRS 367.97504(5), a crematory authority shall keep and maintain the following records for all cremations occurring within the prior ten (10) years:

(1) The original or a copy of the completed Cremation Authorization, Form CR-1;

(2) Any discontinued Preneed Cremation Authorization, Form CR-3 completed and executed prior to July 15, 2016; and

(3) Any Funeral Planning Declaration, Form FPD-1 as incorporated by reference in 40 KAR 12:100.

**Section 6. Inspection of Crematory Authorities.** The Attorney General may conduct announced and unannounced inspections of the applicant's and a licensed crematory authority's premises during normal business hours to review records and ensure compliance with KRS

367.97501 to 367.97537 and related administrative regulations. An applicant and a licensed crematory authority shall permit these inspections and make all requested records readily available to the Attorney General upon request.

Section 7. Material Changes in Application and Reports. Material Changes in Application and Reports. A licensed crematory authority shall notify the Attorney General in writing within fourteen (14) days of any material change in the information provided in its applications or reports.

Section 8. Human Remains of Deceased Pregnant Mother. A licensed crematory may cremate the remains of a deceased pregnant woman together with the fetal remains of her unborn child or children within the same cremation chamber. Completion of a Cremation Authorization, Form CR-1 authorizing cremation of the deceased pregnant woman shall also authorize cremation of her unborn child or children.

Section 9. Incorporation by Reference.

(1) The following material is incorporated by reference:

- (a) "Cremation Authorization", Form CR-1, Oct. 2025~~{Oct. 2022}~~;
- (b) "Crematory Authority Annual Report", Form CR-2, Oct. 2025~~{Oct. 2022}~~;
- (c) "Statement of Supervision for Registered Crematory Retort Operators", Form CR-4, Oct. 2025~~{Oct. 2022}~~; ~~and~~
- (d) "Crematory Authority License Application", Form CR-5, Oct. 2025~~{Oct. 2022}~~;
- (e) "Crematory Authority license application portal", Oct. 2025;
- (f) "Crematory Authority Annual Report portal", Oct. 2025; and
- (g) "Statement of Supervision for Registered Crematory Retort Operators portal", Oct. 2025.

(2) This material may be inspected, copied, or obtained, subject to applicable copyright law, at the Office of the Attorney General, Capital Complex East~~{Office of Consumer Protection}~~, 1024 Capital Center Drive, Suite 200, Frankfort, Kentucky 40601, Monday through Friday, 8:00 a.m. to 4:30 p.m. This material is also available on the Office's Web site, <https://ag.ky.gov/Pages/default.aspx>.

*STEPHEN B. HUMPHRESS, Executive Director*  
*RUSSELL COLEMAN, Attorney General*

APPROVED BY AGENCY: October 14, 2025

FILED WITH LRC: October 15, 2025 at 8:30 a.m.

PUBLIC HEARING AND COMMENT PERIOD: A public hearing on this proposed administrative regulation shall be held on December 23, 2025, at 2:00 p.m. Eastern Time at the Office of Administrative Hearings, 105 Sea Hero Road, Suite 2, Conference Room B, Frankfort, Kentucky 40601. Individuals interested in being heard at this hearing shall notify this Office in writing at least five (5) working days prior to the hearing of their intent to attend. If no notification of intent to attend the hearing is received by that date, the hearing may be canceled. This hearing is open to the public. Any person who wishes to be heard will be given an opportunity to comment on the proposed administrative regulation. A transcript of the public hearing will not be made unless a written request for a transcript is made. If you do not wish to be heard at the public hearing, you may submit written comments on the proposed administrative regulation. Written comments shall be accepted through 11:59 p.m. on December 31, 2025. Send written notification of intent to be heard at the public hearing or written comments on the proposed administrative regulation to the contact person.

CONTACT PERSON: Stephen B. Humphress, Executive Director, Kentucky Office of Regulatory Relief, Kentucky Office of Attorney General, 1024 Capital Center Drive, Suite 200, Frankfort, Kentucky 40601, phone: 502-696-5408, fax: (502) 573-8317, email: [steve.humphress@ky.gov](mailto:steve.humphress@ky.gov).

## REGULATORY IMPACT ANALYSIS AND TIERING STATEMENT

Contact Person: Stephen B. Humphress

Subject Headings: Attorney General, Embalmers and Funeral Directors; Cremation and Embalming; Cemeteries and Burials

**(1) Provide a brief summary of:**

**(a) What this administrative regulation does:**

This administrative regulation prescribes the license application form, annual report, cremation authorization form, and crematory retort training report to be used, kept, and filed by crematory authorities and provides for online applications and submission processes. This administrative regulation establishes the records and information to be retained by crematory authorities and establishes guidelines for crematory inspections.

**(b) The necessity of this administrative regulation:**

This regulation is necessary to provide the methods by which the Office of Attorney General ("Attorney General") may perform its statutory obligations. The regulation is needed so that crematory authorities can comply with statutory requirements.

**(c) How this administrative regulation conforms to the content of the authorizing statutes:**

KRS 15.180 directs the Attorney General to promulgate administrative regulations that will facilitate the performance of duties vested in the Attorney General and the Department of Law. KRS 367.150(4) requires the Department of Law to study the operation of all laws, rules, administrative regulations, orders, and state policies affecting consumers and to recommend administrative regulations in the consumers' interest. KRS 367.97501 and 367.97504 require the Attorney General to promulgate an administrative regulation to establish an application for a crematory authority license and annual reports. KRS 367.97534(5) authorizes the Attorney General to promulgate administrative regulations necessary to carry out the provisions of KRS 367.97501 to 367.97537, pertaining to crematory authorities. KRS 367.97524(1) requires crematory authorities to possess signed cremation authorization forms before accepting or cremating any human remains.

**(d) How this administrative regulation currently assists or will assist in the effective administration of the statutes:**

This administrative regulation prescribes the license application form, annual report, cremation authorization form, and crematory retort training report to be used, kept, and filed by crematory authorities, establishes the records and information that shall be retained by crematory authorities, establishes guidelines for inspection of those records and crematories, and provides for online application, reporting and payment processes.

**(2) If this is an amendment to an existing administrative regulation, provide a brief summary of:**

**(a) How the amendment will change this existing administrative regulation:**

Through this amendment, the Attorney General adopts updated forms and provides for online application, reporting and payment processes for applicants and regulated entities.

**(b) The necessity of the amendment to this administrative regulation:**

The Attorney General needs to modernize application and documentation processes by providing for online processes. The forms need to be updated to reflect regulating entity. The crematory authorization form needs to be updated to improve identification of fetal remains and correct referenced paragraph numbers therein.

**(c) How the amendment conforms to the content of the authorizing statutes:**

As previously explained, KRS 15.180, 367.150(4), 367.97501, 367.97504, and 367.97534(5) authorize the administrative regulation amendments.

**(d) How the amendment will assist in the effective administration of the statutes:**

The regulation amendments will cause the cremation authorization form to improve decedent remains identification and provide for modern online application, reporting and payment processes.

**(3) Does this administrative regulation or amendment implement legislation from the previous five years? No.**

**(4) List the type and number of individuals, businesses, organizations, or state and local governments affected by this administrative regulation:**

This regulation amendment affects forty-six (46) licensed crematory authorities, individuals desiring to have human remains cremated, and the Attorney General.

**(5) Provide an analysis of how the entities identified in question (4) will be impacted by either the implementation of this administrative regulation, if new, or by the change, if it is an amendment, including:**

**(a) List the actions that each of the regulated entities identified in question (4) will have to take to comply with this administrative regulation or amendment:**

Licensed crematory authorities will be required to use the new online processes or new forms incorporated into this regulation. Attorney General staff will review the new online submissions and new forms for compliance with law.

**(b) In complying with this administrative regulation or amendment, how much will it cost each of the entities identified in question (4):**

Licensed crematory authorities will have no additional costs. They will be able to download the new forms from the Attorney General's website at no cost and use online application and reporting processes at no cost. The Attorney General will have no additional costs.

**(c) As a result of compliance, what benefits will accrue to the entities identified in question (4):**

The regulation amendments are intended to make remove confusion about the incorporated form to better mirror statutory language. The online application, reporting and payment processes will make it easier for applicants and regulated entities to apply and provide required reports and documentation. In addition, it is intended that the regulation amendments will result in saved administrative resources and time and provide quicker processing time by Attorney General staff through online processes.

**(6) Provide an estimate of how much it will cost the administrative body to implement this administrative regulation:**

**(a) Initially:**

There are no costs to implement this administrative regulation amendment.

**(b) On a continuing basis:**

There are no continuing costs to implement this administrative regulation amendment.

**(7) What is the source of the funding to be used for the implementation and enforcement of this administrative regulation or this amendment:**

There are no additional costs associated with implementing the administrative regulation amendments, so no funding is needed.

**(8) Provide an assessment of whether an increase in fees or funding will be necessary to implement this administrative regulation, if new, or by the change if it is an amendment:**

There is no anticipated increase in fees or funding necessary to implement this administrative regulation amendment.

**(9) State whether or not this administrative regulation establishes any fees or directly or indirectly increases any fees:**

This administrative regulation amendment does not directly or indirectly increase any fees.

**(10) TIERING: Is tiering applied?**

No. This administrative regulation applies equally to all crematory authorities.

## FISCAL IMPACT STATEMENT

**(1) Identify each state statute, federal statute, or federal regulation that requires or authorizes the action taken by the administrative regulation:**

KRS 15.180, 367.150(4), 367.97501, 367.97504, and 367.97534(5)

**(2) State whether this administrative regulation is expressly authorized by an act of the General Assembly, and if so, identify the act:**

This administrative regulation amendment was expressly authorized by 1960 Ky. Acts ch. 68, Art. II, sec. 1, effective March 17, 1960; 1972 Ky. Acts ch. 4, sec. 4; and 1994 Ky. Acts ch. 140, sec. 2, effective July 15, 1994.

**(3)(a) Identify the promulgating agency and any other affected state units, parts, or divisions:**

The Office of Attorney General, Kentucky Office of Regulatory Relief ("Attorney General") is the promulgating agency. The regulation does not affect any other state agencies. (b) Estimate the following for each affected state unit, part, or division in (3)(a):

**(b) Estimate the following for each affected state unit, part, or division identified in (3)(a):**

**1. Expenditures:**

**For the first year:** There are no expenditures to administer this administrative regulation amendment for the first year.

**For subsequent years:** There will be no expenditures to administer the administrative regulation amendment in subsequent years.

**2. Revenues:**

**For the first year:** The administrative regulation amendment will generate no revenues to the Attorney General in the first year. Application and report fees referenced in this regulation were established by statute.

**For subsequent years:** The administrative regulation amendment will generate no revenues to the Attorney General in subsequent years.

**3. Cost Savings:**

**For the first year:** In the first year, the Attorney General will have cost savings through adopted online processes in the regulation amendment which are difficult to estimate at this time but estimated to be de minimis.

**For subsequent years:** In subsequent years, the Attorney General will have cost savings through adopted online processes which are difficult to estimate at this time but estimated to be de minimis.

**(4)(a) Identify affected local entities (for example: cities, counties, fire departments, school districts):**

The administrative regulation amendment will not affect any local entities.

**(b) Estimate the following for each affected local entity identified in (4)(a):**

**1. Expenditures:**

**For the first year:** This administrative regulation amendment will not cause expenditures by local entities for the first year.

**For subsequent years:** This administrative regulation amendment will not cause expenditures by local entities in subsequent years.

**2. Revenues:**

**For the first year:** Local entities will receive no revenues from this administrative regulation amendment for the first year.

**For subsequent years:** Local entities will receive no revenues from this administrative regulation amendment in subsequent years.

**3. Cost Savings:**

**For the first year:** Local entities will receive no cost savings from this administrative regulation amendment for the first year.

**For subsequent years:** Local entities will receive no cost savings from this administrative regulation amendment in subsequent years.

**(5)(a) Identify any affected regulated entities not listed in (3)(a) or (4)(a):**

Applicants and licensed crematory authorities will be affected by this administrative regulation amendment.

**(b) Estimate the following for each regulated entity identified in (5)(a):**

**1. Expenditures:**

**For the first year:** This administrative regulation amendment will not cause applicants and licensed crematory authorities to have any additional expenditures for the first year.

**For subsequent years:** This administrative regulation amendment will not cause applicants and licensed crematory authorities to have any additional expenditures for the first year.

**2. Revenues:**

**For the first year:** Applicants and licensed crematory authorities will not receive any revenues from this administrative regulation amendment for the first year.

**For subsequent years:** Applicants and licensed crematory authorities will not receive any revenues from this administrative regulation amendment for the first year.

**3. Cost Savings:**

**For the first year:** For the first year, applicants and licensed crematory authorities will receive cost savings from online application and reporting processes provided by this administrative regulation amendment which are difficult to estimate at this time but estimated to be de minimis.

**For subsequent years:** For subsequent years, applicants and licensed crematory authorities will receive cost savings from online application and reporting processes provided by this administrative regulation amendment which are difficult to estimate at this time but estimated to be de minimis.

**(6) Provide a narrative to explain the following for each entity identified in (3)(a), (4)(a), and (5)(a)**

**(a) Fiscal impact of this administrative regulation:**

This administrative regulation amendment will have no fiscal impact. The regulation amendment updates forms and creates online application, reporting, and payment processes for businesses and does not affect other governmental agencies or local governments. The licensee and report fees received by the Attorney General under this regulation are established by statute, not the regulation amendment. For these reasons, the regulation amendments are not expected to have any significant fiscal impact.

**(b) Methodology and resources used to reach this conclusion:**

The Attorney General used a quantitative methodology analysis based on history of administrative agencies which license or register businesses in a specific subject area and the resulting facts from this regulation. The Attorney General used staff resources in determining the fiscal impact.

**(7) Explain, as it relates to the entities identified in (3)(a), (4)(a), and (5)(a):**

**(a) Whether this administrative regulation will have a "major economic impact", as defined by KRS 13A.010(14):**

There is not an expected "major economic impact" from this regulation amendment for the Attorney General, any local entities, or affected regulated entities.

**(b) The methodology and resources used to reach this conclusion:**

The Attorney General used a quantitative methodology analysis based on history of administrative agencies which license or register businesses in a specific subject area and resulting facts from this regulation. The Attorney General used staff resources in reaching the conclusion that no overall negative or adverse major economic impact results from this administrative regulation.