

**OFFICE OF ATTORNEY GENERAL**  
**Kentucky Office of Regulatory Relief**  
**(Amended at ARRS Committee)**

**40 KAR 12:120. Preneed funeral and burial contract sellers.**

RELATES TO: KRS 367.937, 367.940

STATUTORY AUTHORITY: KRS 15.180, 367.150(4), 367.972(2)

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 367.972(2) authorizes the Attorney General to promulgate administrative regulations to implement KRS 367.932 to 367.974 and 367.991. KRS 367.937 and 367.940 require the Attorney General to promulgate administrative regulations to establish application forms, reporting forms, and trust forms relating to preneed funeral and burial contract sellers. This administrative regulation establishes the license application form and other forms, to be used by preneed funeral and burial contract sellers, and provides for online application and submission processes.

**Section 1. Preneed Funeral and Burial Contract Seller License Application.**

- (1) A preneed funeral and burial contract seller shall not make sales to Commonwealth of Kentucky residents unless the Attorney General approves a preneed funeral and burial contract seller license application in accordance with this administrative regulation. A preneed funeral and burial contract seller shall submit an online license application using the Preneed Funeral and Burial Contract Seller License Application portal available at <https://www.ag.ky.gov/AG%20Business%20Forms/1Online%20Forms%20for%20Cemeteries,%20Funeral%20Homes,%20and%20Cremat>
- (2) If unable to submit an online application, an applicant shall complete and submit a Preneed Funeral and Burial Contract Seller License Application, Form PNBL-1, to the Attorney General's office, and submit:
- (a) Payment of the \$50.00 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 Cemetery Company and Preneed Cemetery Merchandise Seller Registration Application, Form CPN-1, as incorporated by reference in 40 KAR 12:110, if the applicant intends to operate a cemetery company business or sell preneed cemetery merchandise.
- (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. Preneed Funeral and Burial Contract Seller Monthly Reports.**

- (1) A licensed preneed funeral and burial contract seller shall submit a monthly report to the Attorney General each month by the 15th day of the month following the reported month. A licensed preneed funeral and burial contract seller shall submit its monthly report online using the Preneed Funeral and Burial Contract Seller Monthly Report portal available at <https://www.ag.ky.gov/AG%20Business%20Forms/Online%20Forms%20for%20Cemeteries,%20Funeral%20Homes,%20and%20Cremat>
- (2) If unable to submit an online monthly report, a licensed preneed funeral and burial contract seller shall complete and submit Preneed Funeral and Burial Contract Seller Monthly Report, Form PNBL-2, to the Attorney General's office, and submit:
- (a) Payment of the \$5.00 administrative fee for each reported contract; and
  - (b) A completed Cemetery Company and Preneed Cemetery Merchandise Seller Monthly Report, Form CPN-2, as incorporated by reference in 40 KAR 12:110, if the licensee is also registered as a cemetery company and preneed cemetery merchandise seller.

**Section 3. Preneed Funeral and Burial Contract Seller Yearly Reports.**

- (1) A licensed preneed funeral and burial contract seller shall submit an annual report to the Attorney General for every calendar year by March 31st of the year following the reported year. A licensed preneed funeral and burial contract seller shall submit its yearly report online using the Preneed Funeral and Burial Contract Seller Annual Report portal available at <https://www.ag.ky.gov/AG%20Business%20Forms/Online%20Forms%20for%20Cemeteries,%20Funeral%20Homes,%20and%20Cremat>
- (2) If unable to submit a yearly report online, a licensed preneed funeral and burial contract seller shall complete and submit a Preneed Funeral and Burial Contract Seller Annual Report, Form PNBL-3, to the Attorney General's office, and submit:
- (a) Payment of the \$10.00 annual report fee;
  - (b) A completed Appendix A to the Preneed Funeral and Burial Contract Seller Licensee Annual Report, Form PNBL-3, or computer spreadsheets containing required information therein; and
  - (c) A completed Cemetery Company and Preneed Cemetery Merchandise Seller Annual Report, Form CPN-3, as incorporated by reference in 40 KAR 12:110, if the licensee is also registered as a cemetery company and preneed cemetery merchandise seller.

**Section 4. Irrevocable Funeral Trust Agreements.** A licensed preneed funeral and burial contract seller shall complete and retain an Irrevocable Funeral Trust Agreement, Form PBNL-4, if establishing an irrevocable trust under KRS 367.937.

**Section 5. Record Requests.** A licensed preneed funeral and burial contract seller shall make business records and documents and information related to an investigation or inquiry readily available to the Attorney General for inspection and copying upon request.

**Section 6. Material Changes in Application and Reports.** A licensed preneed funeral and burial contract seller shall notify the Attorney General in writing within fourteen (14) days of any material change relating to the information provided in their applications or reports.

**Section 7. Incorporation by Reference.**

- (1) The following material is incorporated by reference:
- (a) "Preneed Funeral and Burial Contract Seller License Application", Form PNBL-1, Sept. 2025;
  - (b) "Preneed Funeral and Burial Contract Seller Monthly Report", Form PNBL-2, Sept. 2025;
  - (c) "Preneed Funeral and Burial Contract Seller Annual Report with Appendix A", Form PNBL-3, Sept. 2025;
  - (d) "Irrevocable Funeral Trust Agreement", Form PNBL-4, Sept. 2025;
  - (e) "Preneed Funeral and Burial Contract Seller License Application portal", Sept. 2025;
  - (f) "Preneed Funeral and Burial Contract Seller Monthly Report portal", Sept. 2025; and
  - (g) "Preneed Funeral and Burial Contract Seller Annual Report portal", Sept. 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, 1024 Capital Center Drive, Frankfort, Kentucky 40601, Monday through Friday, 8 a.m. to 4:30 p.m. This material is also available on the Attorney General's website, <https://ag.ky.gov/Pages/default.aspx>.

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).