

# Title 98 WAC

## LICENSING, DEPARTMENT OF (CEMETERY BOARD)

### Chapters

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68.05.100 as amended by 1985 c 402 § 8. 85-19-012 (Order 108), § 98-40-080, filed 9/6/85.] Repealed by 02-19-018, filed 9/9/02, effective 10/10/02. Statutory Authority: RCW 68.05.100.

### Chapter 98-08 WAC PRACTICE AND PROCEDURE

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### DISPOSITION OF SECTIONS FORMERLY CODIFIED IN THIS CHAPTER

#### DISPOSITION OF CHAPTERS FORMERLY CODIFIED IN THIS TITLE

<b>Chapter 98-40</b>	
<b>PROCEDURES FOR HANDLING DEAD HUMAN BODIES BY AUTHORIZED CREMATORY AUTHORITIES</b>	
98-40-010	Purpose for procedures. [Statutory Authority: RCW 68.05.100 as amended by 1985 c 402 § 8. 85-19-012 (Order 108), § 98-40-010, filed 9/6/85.] Repealed by 02-19-018, filed 9/9/02, effective 10/10/02. Statutory Authority: RCW 68.05.100.
98-40-020	Terminology. [Statutory Authority: RCW 68.05.105. 89-08-043 (Order PM 830), § 98-40-020, filed 3/31/89. Statutory Authority: RCW 68.05.100 as amended by 1985 c 402 § 8. 85-19-012 (Order 108), § 98-40-020, filed 9/6/85.] Repealed by 02-19-018, filed 9/9/02, effective 10/10/02. Statutory Authority: RCW 68.05.100.
98-40-030	Removal and identification of human remains. [Statutory Authority: RCW 68.05.105. 89-08-043 (Order PM 830), § 98-40-030, filed 3/31/89. Statutory Authority: RCW 68.05.100 as amended by 1985 c 402 § 8. 85-19-012 (Order 108), § 98-40-030, filed 9/6/85.] Repealed by 02-19-018, filed 9/9/02, effective 10/10/02. Statutory Authority: RCW 68.05.100.
98-40-040	Holding human remains for cremation. [Statutory Authority: RCW 68.05.105. 89-08-043 (Order PM 830), § 98-40-040, filed 3/31/89. Statutory Authority: RCW 68.05.100 as amended by 1985 c 402 § 8. 85-19-012 (Order 108), § 98-40-040, filed 9/6/85.] Repealed by 02-19-018, filed 9/9/02, effective 10/10/02. Statutory Authority: RCW 68.05.100.
98-40-050	Cremation of human remains. [Statutory Authority: RCW 68.05.105. 89-08-043 (Order PM 830), § 98-40-050, filed 3/31/89. Statutory Authority: RCW 68.05.105(1). 88-07-032 (Order PM 714), § 98-40-050, filed 3/9/88. Statutory Authority: RCW 68.05.100 as amended by 1985 c 402 § 8. 85-19-012 (Order 108), § 98-40-050, filed 9/6/85.] Repealed by 02-19-018, filed 9/9/02, effective 10/10/02. Statutory Authority: RCW 68.05.100.
98-40-060	Processing of cremated remains. [Statutory Authority: RCW 68.05.100 as amended by 1985 c 402 § 8. 85-19-012 (Order 108), § 98-40-060, filed 9/6/85.] Repealed by 02-19-018, filed 9/9/02, effective 10/10/02. Statutory Authority: RCW 68.05.100.
98-40-070	Packaging and storage of cremated remains. [Statutory Authority: RCW 68.05.105. 89-08-043 (Order PM 830), § 98-40-070, filed 3/31/89. Statutory Authority: RCW 68.05.100 as amended by 1985 c 402 § 8. 85-19-012 (Order 108), § 98-40-070, filed 9/6/85.] Repealed by 02-19-018, filed 9/9/02, effective 10/10/02. Statutory Authority: RCW 68.05.100.
98-40-080	Disposition of cremated remains. [Statutory Authority: RCW 68.05.105. 89-08-043 (Order PM 830), § 98-40-080, filed 3/31/89. Statutory Authority: RCW

98-08-010	Appearance and practice before agency—Who may appear. [Rule .08.010, effective 2/8/60.] Repealed by 02-19-018, filed 9/9/02, effective 10/10/02. Statutory Authority: RCW 68.05.100.
98-08-030	Appearance and practice before agency—Solicitation of business unethical. [Rule .08.030, effective 2/8/60.] Repealed by 02-19-018, filed 9/9/02, effective 10/10/02. Statutory Authority: RCW 68.05.100.
98-08-040	Appearance and practice before agency—Standards of ethical conduct. [Rule .08.040, effective 2/8/60.] Repealed by 02-19-018, filed 9/9/02, effective 10/10/02. Statutory Authority: RCW 68.05.100.
98-08-050	Appearance and practice before agency—Appearance by former employee of agency or former member of attorney general's staff. [Rule .08.050, effective 2/8/60.] Repealed by 02-19-018, filed 9/9/02, effective 10/10/02. Statutory Authority: RCW 68.05.100.
98-08-060	Appearance and practice before agency—Former employee as expert witness. [Rule .08.060, effective 2/8/60.] Repealed by 02-19-018, filed 9/9/02, effective 10/10/02. Statutory Authority: RCW 68.05.100.
98-08-070	Computation of time. [Rule .08.070, effective 2/8/60.] Repealed by 02-19-018, filed 9/9/02, effective 10/10/02. Statutory Authority: RCW 68.05.100.
98-08-080	Notice and opportunity for hearing in contested cases. [Rule .08.080, effective 2/8/60.] Repealed by 02-19-018, filed 9/9/02, effective 10/10/02. Statutory Authority: RCW 68.05.100.
98-08-090	Service of process—By whom served. [Rule .08.090, effective 2/8/60.] Repealed by 02-19-018, filed 9/9/02, effective 10/10/02. Statutory Authority: RCW 68.05.100.
98-08-100	Service of process—Upon whom served. [Rule .08.100, effective 2/8/60.] Repealed by 02-19-018, filed 9/9/02, effective 10/10/02. Statutory Authority: RCW 68.05.100.
98-08-110	Service of process—Service upon parties. [Rule .08.110, effective 2/8/60.] Repealed by 02-19-018, filed 9/9/02, effective 10/10/02. Statutory Authority: RCW 68.05.100.
98-08-120	Service of process—Method of service. [Rule .08.120, effective 2/8/60.] Repealed by 02-19-018, filed 9/9/02, effective 10/10/02. Statutory Authority: RCW 68.05.100.
98-08-130	When service complete. [Rule .08.130, effective 2/8/60.] Repealed by 02-19-018, filed 9/9/02, effective 10/10/02. Statutory Authority: RCW 68.05.100.
98-08-140	When service complete—Filing with agency. [Rule .08.140, effective 2/8/60.] Repealed by 02-19-018, filed 9/9/02, effective 10/10/02. Statutory Authority: RCW 68.05.100.
98-08-150	Subpoenas—Where provided by law—Form. [Statutory Authority: RCW 68.05.105. 89-08-043 (Order PM 830), § 98-08-150, filed 3/31/89; Rule .08.150, effective

2/8/60.] Repealed by 02-19-018, filed 9/9/02, effective 10/10/02. Statutory Authority: RCW 68.05.100.

98-08-170 Subpoenas—Service. [Rule .08.170, effective 2/8/60.] Repealed by 02-19-018, filed 9/9/02, effective 10/10/02. Statutory Authority: RCW 68.05.100.

98-08-190 Subpoenas—Proof of service. [Rule .08.190, effective 2/8/60.] Repealed by 02-19-018, filed 9/9/02, effective 10/10/02. Statutory Authority: RCW 68.05.100.

98-08-200 Subpoenas—Quashing. [Rule .08.200, effective 2/8/60.] Repealed by 02-19-018, filed 9/9/02, effective 10/10/02. Statutory Authority: RCW 68.05.100.

98-08-210 Subpoenas—Enforcement. [Rule .08.210, effective 2/8/60.] Repealed by 02-19-018, filed 9/9/02, effective 10/10/02. Statutory Authority: RCW 68.05.100.

98-08-220 Subpoenas—Geographical scope. [Rule .08.220, effective 2/8/60.] Repealed by 02-19-018, filed 9/9/02, effective 10/10/02. Statutory Authority: RCW 68.05.100.

98-08-370 Official notice—Matters of law. [Rule .08.370, effective 2/8/60.] Repealed by 02-19-018, filed 9/9/02, effective 10/10/02. Statutory Authority: RCW 68.05.100.

98-08-380 Official notice—Material facts. [Rule .08.380, effective 2/8/60.] Repealed by 02-19-018, filed 9/9/02, effective 10/10/02. Statutory Authority: RCW 68.05.100.

98-08-390 Presumptions. [Rule .08.390, effective 2/8/60.] Repealed by 02-19-018, filed 9/9/02, effective 10/10/02. Statutory Authority: RCW 68.05.100.

98-08-400 Stipulations and admissions of record. [Rule .08.400, effective 2/8/60.] Repealed by 02-19-018, filed 9/9/02, effective 10/10/02. Statutory Authority: RCW 68.05.100.

98-08-410 Form and content of decisions in contested cases. [Rule .08.410, effective 2/8/60.] Repealed by 02-19-018, filed 9/9/02, effective 10/10/02. Statutory Authority: RCW 68.05.100.

98-08-420 Definition of issues before hearing. [Rule .08.420, effective 2/8/60.] Repealed by 02-19-018, filed 9/9/02, effective 10/10/02. Statutory Authority: RCW 68.05.100.

98-08-430 Prehearing conference rule—Authorized. [Rule .08.430, effective 2/8/60.] Repealed by 02-19-018, filed 9/9/02, effective 10/10/02. Statutory Authority: RCW 68.05.100.

98-08-440 Prehearing conference rule—Record of conference action. [Rule .08.440, effective 2/8/60.] Repealed by 02-19-018, filed 9/9/02, effective 10/10/02. Statutory Authority: RCW 68.05.100.

98-08-450 Submission of documentary evidence in advance. [Rule .08.450, effective 2/8/60.] Repealed by 02-19-018, filed 9/9/02, effective 10/10/02. Statutory Authority: RCW 68.05.100.

98-08-460 Excerpts from documentary evidence. [Rule .08.460, effective 2/8/60.] Repealed by 02-19-018, filed 9/9/02, effective 10/10/02. Statutory Authority: RCW 68.05.100.

98-08-470 Expert or opinion testimony and testimony based on economic and statistical data—Number and qualifications of witnesses. [Rule .08.470, effective 2/8/60.] Repealed by 02-19-018, filed 9/9/02, effective 10/10/02. Statutory Authority: RCW 68.05.100.

98-08-480 Expert or opinion testimony and testimony based on economic and statistical data—Written sworn statements. [Rule .08.480, effective 2/8/60.] Repealed by 02-19-018, filed 9/9/02, effective 10/10/02. Statutory Authority: RCW 68.05.100.

98-08-490 Expert or opinion testimony and testimony based on economic and statistical data—Supporting data. [Rule .08.490, effective 2/8/60.] Repealed by 02-19-018, filed 9/9/02, effective 10/10/02. Statutory Authority: RCW 68.05.100.

98-08-500 Expert or opinion testimony and testimony based on economic and statistical data—Effect of noncompliance with WAC 98-08-470 or 98-08-480. [Rule .08.500, effective 2/8/60.] Repealed by 02-19-018, filed 9/9/02, effective 10/10/02. Statutory Authority: RCW 68.05.100.

98-08-510 Continuances. [Rule .08.510, effective 2/8/60.] Repealed by 02-19-018, filed 9/9/02, effective 10/10/02. Statutory Authority: RCW 68.05.100.

98-08-520 Rules of evidence—Admissibility criteria. [Rule .08.520, effective 2/8/60.] Repealed by 02-19-018, filed 9/9/02, effective 10/10/02. Statutory Authority: RCW 68.05.100.

98-08-530 Rules of evidence—Tentative admission—Exclusion—Discontinuance—Objections. [Rule .08.530, effective

2/8/60.] Repealed by 02-19-018, filed 9/9/02, effective 10/10/02. Statutory Authority: RCW 68.05.100.

98-08-540 Petitions for rule making, amendment or repeal. [Rule .08.540, effective 2/8/60.] Repealed by 02-19-018, filed 9/9/02, effective 10/10/02. Statutory Authority: RCW 68.05.100.

98-08-550 Petitions for rule making, amendment or repeal—Requisites. [Rule .08.550, effective 2/8/60.] Repealed by 02-19-018, filed 9/9/02, effective 10/10/02. Statutory Authority: RCW 68.05.100.

98-08-560 Petitions for rule making, amendment or repeal—Agency must consider. [Rule .08.560, effective 2/8/60.] Repealed by 02-19-018, filed 9/9/02, effective 10/10/02. Statutory Authority: RCW 68.05.100.

98-08-570 Petitions for rule making, amendment or repeal—Notice of disposition. [Rule .08.570, effective 2/8/60.] Repealed by 02-19-018, filed 9/9/02, effective 10/10/02. Statutory Authority: RCW 68.05.100.

98-08-580 Declaratory rulings. [Rule .08.580, effective 2/8/60.] Repealed by 02-19-018, filed 9/9/02, effective 10/10/02. Statutory Authority: RCW 68.05.100.

98-08-590 Forms. [Rule .08.590, effective 2/8/60.] Repealed by 02-19-018, filed 9/9/02, effective 10/10/02. Statutory Authority: RCW 68.05.100.

**WAC 98-08-001 Model rules of procedure.** Except as they may be inconsistent with the rules in this chapter, the cemetery board adopts the model rules of procedure as set forth in chapter 10-08 WAC.

[Statutory Authority: RCW 68.05.100. 02-19-018, § 98-08-001, filed 9/9/02, effective 10/10/02.]

## Chapter 98-11 WAC

### NONENDOWED CARE CEMETERIES

#### WAC

98-11-005 Definition—Section.  
98-11-010 Financial responsibility requirements for nonendowment care cemeteries.

**WAC 98-11-005 Definition—Section.** For the purposes of RCW 68.40.025, "section" shall mean cemetery land, either dedicated or undedicated, that was not available for sale prior to the effective date of RCW 68.40.025. A section shall have at least one of the following characteristics:

- (1) Area that is distinguishable as a unit of unsold graves not commingled with units of graves in which sales have occurred prior to the effective date of RCW 68.40.025.
- (2) Areas owned by cemeteries for future development.
- (3) Areas acquired by cemeteries for development after the effective date of RCW 68.40.025.
- (4) Areas consisting of groups of graves or lots identified by the cemetery with title or number as to create the appearance of a distinguishable group.
- (5) Mausoleums, columbariums, crypts or niches constructed after the effective date of RCW 68.40.025.

[Statutory Authority: RCW 68.05.105(1). 88-07-032 (Order PM 714), § 98-11-005, filed 3/9/88.]

**WAC 98-11-010 Financial responsibility requirements for nonendowment care cemeteries.** Any cemetery authority (as defined in RCW 68.04.190) which desires to obtain a certificate of authority to operate a cemetery (as required by RCW 68.05.115, 68.05.210, and 68.05.215), but which does not deposit in an endowment care fund the minimum sum required by RCW 68.40.010 of an endowment care cemetery shall be required by the cemetery board, in the exercise of the powers conferred upon it by RCW 68.05.210, as a

condition precedent to the granting of such certificate of authority, to present to the cemetery board satisfactory proof that the cemetery authority has, at the time of its application for such certificate of authority or within a reasonable time prior thereto, a corporate net worth, determined by commonly accepted accounting standards and criteria, in excess of one hundred thousand dollars: Provided, That nothing herein shall apply to any corporation, association, society or municipal corporation referred to in RCW 68.05.400: Provided further, That any cemetery authority which is denied a certification of authority under the provisions hereof, shall have the right to appeal from such denial to the superior court of the county in which the cemetery authority is located or proposed to be located, such appeal to be taken within thirty days after the denial of the certificate of authority.

[Statutory Authority: RCW 68.05.105. 89-08-043 (Order PM 830), § 98-11-010, filed 3/31/89; Order 72-1, § 98-11-010, filed 9/8/72.]

**Chapter 98-12 WAC**

**ENDOWMENT CARE CEMETERIES**

**WAC**

- 98-12-020 Improved commercial or real estate income.
- 98-12-030 "Gross sales price" defined.
- 98-12-040 Records of endowment care funds.

**DISPOSITION OF SECTIONS FORMERLY CODIFIED IN THIS CHAPTER**

- 98-12-010 Endowment care trust funds—Alteration of identity of trustee—Notice required. [Order 72-1, § 98-12-010, filed 9/8/72.] Repealed by 89-08-043 (Order PM 830), filed 3/31/89. Statutory Authority: RCW 68.05.105.

**WAC 98-12-020 Improved commercial or real estate income.** In determining the trust fund income for the purpose of RCW 68.44.020 and 68.44.170, an allowance for depreciation on the improved real estate will be used as a determining factor in computing fund income. The trustee shall deduct depreciation from the gross rents and transfer the amount into a fund for depreciation account. The fund may be reinvested with other endowment investments, or may be used to create a sinking fund within the endowment fund.

[Statutory Authority: RCW 68.05.100. 81-07-013 (Order 104), § 98-12-020, filed 3/9/81.]

**WAC 98-12-030 "Gross sales price" defined.** In determining "ten percent of the gross sales price" pursuant to RCW 68.40.010, gross sales price shall not include the endowment care fund portion. Endowment care shall be added to the gross sales price and separately identified as endowment care on any contract. For example: Grave gross sales price - \$100.00. Endowment care requirement - \$10.00. Total contract price - \$110.00.

[Statutory Authority: RCW 68.05.100. 83-02-063 (Order 106), § 98-12-030, filed 1/5/83.]

**WAC 98-12-040 Records of endowment care funds.** Any cemetery authority maintaining an endowment care fund shall, at all times, maintain a current accounting system in accordance with generally accepted accounting standards and principles. The system shall include, but not be limited to, all the following:

(2005 Ed.)

(1) A general journal for journal entries: All original documents must be numbered with a reference number, check number, or contract number.

(2) An individual contract or agreement with each individual purchasing a right of interment with reference numbering.

(3) A sales register or journal showing the recording of all individual sales including date of sale, gross sales price of the interment right, consumer name, reference number to the original document, general ledger account number for postings, and amount payable to the endowment care fund.

(4) An individual account record which records the amount of the gross sales price of the right of interment, payments received and the amount due or paid to the endowment care fund.

(5) A check register or cash disbursements journal which shall show payments to the endowment care fund by date and amount, name and reference number, and check number. In addition, a file of cancelled checks and/or money order receipts shall be maintained.

(6) Schedules or documentation reconciling to and showing the detail of each payment to the endowment care fund including date of payment, individual customer name, account and reference number of original document.

(7) A cash receipts journal which shall show receipts from individual customers as well as receipts from the endowment care fund and their proper disbursements to the maintenance accounts.

(8) Records of maintenance expenses.

(9) Where the directors of the cemetery authority act as trustees for its endowment care fund, the records of the endowment care fund shall be kept as separate records (reconciled quarterly) and shall consist of, but not be limited to, the following:

(a) A general ledger with all accounts numbered.

(b) Minute book.

(c) A separate account designated as the endowment care fund account through which receipts to the fund, disbursements to the investments of the fund and disbursements to the cemetery authority are transmitted.

(d) A portfolio listing of all investments or cash holdings of the fund.

All records required to be maintained pursuant to this rule and Title 68 RCW, whether maintained manually or by computer, shall be retained and available for inspection for a period of seven years and shall be in such form as to be understandable to the cemetery board examiner or other persons reasonably having cause to access them.

[Statutory Authority: RCW 68.05.100. 83-02-063 (Order 106), § 98-12-040, filed 1/5/83.]

**Chapter 98-14 WAC**

**PREARRANGEMENT CONTRACTS**

**WAC**

- 98-14-010 Definitions.
- 98-14-020 Itemization of charges.
- 98-14-030 Form of delivery.
- 98-14-040 Performance of services.
- 98-14-050 Determination of delivery.
- 98-14-060 Suppliers.
- 98-14-070 Securities for loans.

98-14-080	Development plan for unconstructed, undeveloped property.
98-14-090	Records of prearrangement trust funds.
98-14-100	Qualifications of applicant for prearrangement sales license.
98-14-200	Telephone solicitation.

**WAC 98-14-010 Definitions.** All definitions of chapter 68.46 RCW apply to this chapter of WAC.

[Order CB 101, § 98-14-010, filed 10/17/75.]

**WAC 98-14-020 Itemization of charges.** In addition to all other requirements of the law relating to consumer contracts, all prearrangement contracts must have a specific itemization of charges and descriptions for each merchandise or service to be furnished or delivered including, but not limited to, an itemization of services to be performed on delivered merchandise such as, but not limited to, marker installation and care. There shall be a special itemization of charges and descriptions for each grave niche or crypt sold in connection with any prearrangement contract.

[Order CB 101, § 98-14-020, filed 10/17/75.]

**WAC 98-14-030 Form of delivery.** All prearrangement contracts must state on the contract what form or forms of delivery of merchandise will constitute "delivery" to satisfy the requirements of RCW 68.46.050.

[Order CB 101, § 98-14-030, filed 10/17/75.]

**WAC 98-14-040 Performance of services.** Prearrangement services, including shipment and installation of prearrangement merchandise, shall not be deemed to have been furnished within the meaning of RCW 68.46.050(1) until performance of such services has actually occurred.

[Order CB 101, § 98-14-040, filed 10/17/75.]

**WAC 98-14-050 Determination of delivery.** Prearrangement merchandise and services will be delivered within the meaning of RCW 68.46.050(1) when:

- (1) Actual delivery of the merchandise is made to the contract beneficiary; or
- (2) Delivery of the merchandise is made to the cemetery authority for the contract beneficiary and the merchandise is permanently affixed to real property or a mausoleum; or
- (3) Delivery of the merchandise to the cemetery authority for the contract beneficiary with the storage provided by the cemetery authority, provided that fifty percent of the service charge of the installation and other services to be performed upon the merchandise is maintained in the prearrangement trust fund, and an insurance provision is maintained when stored in a building: Provided, That no insurance is necessary when merchandise is affixed to the grave; or
- (4) The cemetery authority has paid its supplier for prearrangement merchandise, and the supplier has caused the merchandise to be manufactured and stored, and has caused title to the merchandise to be transferred to the contract beneficiary, and has agreed to ship the merchandise upon his request or the request of the cemetery authority: Provided, That fifty percent of the service charge of delivery, installation and other costs are maintained in the prearrangement

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trust fund by the cemetery authority. The delivery and installation cost must be itemized upon the prearrangement contract, in accordance with WAC 98-14-020. This subsection will apply to the manufacture and storage of merchandise, such as, but not limited to, vaults, liners, urns and marker bases, that are not permanently labeled or engraved with the beneficiaries' name.

[Statutory Authority: RCW 68.05.100. 02-19-018, § 98-14-050, filed 9/9/02, effective 10/10/02; Order CB 101, § 98-14-050, filed 10/17/75.]

**WAC 98-14-060 Suppliers.** No person, firm or corporation will be deemed a supplier for purposes of chapter 98-14 WAC, unless it:

- (1) Permanently and unalterably identifies all merchandise with the name of the contract beneficiary; and
- (2) Submits, upon request of the board, a report of all merchandise which has been purchased through a Washington cemetery authority and has been placed in storage; and
- (3) Permits the board or its designee, at any time, to examine stored merchandise which was purchased through a Washington cemetery authority and to examine any document pertaining thereto; and
- (4) Submits evidence of a bond insuring the existing and good title of any merchandise due any contract beneficiary purchased through a Washington cemetery authority; and
- (5) Submits evidence insuring that all merchandise purchased through a Washington cemetery authority and being stored by the supplier is insured for casualty, theft or other loss.

Subsection (1) of this section will not apply to merchandise that is manufactured and stored without being permanently labeled or engraved with the beneficiaries' name. Suppliers must maintain an inventory equal to the amount sold.

[Statutory Authority: RCW 68.05.100. 02-19-018, § 98-14-060, filed 9/9/02, effective 10/10/02; Order CB 101, § 98-14-060, filed 10/17/75.]

**WAC 98-14-070 Securities for loans.** In any instance where a prearrangement contract containing undelivered merchandise or services is sold, pledged or otherwise encumbered as security for a loan by cemetery authority, the cemetery authority shall pay into the prearrangement trust fund fifty percent of the total sale price of the prearrangement contract within twenty days of receipt of payment of the proceeds from the sale or loan.

[Statutory Authority: RCW 68.05.100. 02-19-018, § 98-14-070, filed 9/9/02, effective 10/10/02; Order CB 101, § 98-14-070, filed 10/17/75.]

**WAC 98-14-080 Development plan for unconstructed, undeveloped property.** Any cemetery authority selling undeveloped graves, unconstructed crypts or niches in accordance with chapter 68.46 RCW must make available to the purchaser at the time the prearrangement contract is signed, a statement of estimated time schedule of the development or construction. Such schedules, or modifications of them, will also be submitted to the cemetery board annually with the financial reports required by RCW 68.46.090 and made available to holders of prearrangement contracts affected by the development or construction in the offices of the cemetery authority.

(2005 Ed.)

A cemetery authority must maintain an equivalent inventory of constructed crypts, niches and developed graves, equal to ten percent of the unconstructed crypts, niches and undeveloped graves sold through prearrangement contracts. The equivalent inventory must be located within the cemetery or an adjacent cemetery under common ownership.

Trust fund deposits required for the prearrangement contract sales of undeveloped property, will be in accordance with RCW 68.46.030.

[Statutory Authority: RCW 68.05.100. 02-19-018, § 98-14-080, filed 9/9/02, effective 10/10/02; 83-02-063 (Order 106), § 98-14-080, filed 1/5/83.]

**WAC 98-14-090 Records of prearrangement trust funds.** Any cemetery authority maintaining a prearrangement trust fund shall, at all times, maintain a current accounting system in accordance with generally accepted accounting standards and principles. The system shall include, but not be limited to, all of the following:

(1) An individual contract or agreement with each individual establishing a prearrangement trust agreement.

(2) A sales register or journal showing the recording of all individual sales including date of sale, gross sales price, and detail of items sold.

(3) An individual account record which records the amount of the prearrangement agreement, all payments received, the amount due the prearrangement trust fund and the distribution of payments received to the prearrangement trust fund or the cemetery authority in accordance with the method then allowed by the cemetery authority's prearrangement license.

(4) A cash receipts journal which shall show each payment received from individual customers.

(5) Schedules or documentation reconciling to and showing detail of each payment to and withdrawal from the prearrangement trust fund including date of payment, individual customer name, and amounts.

(6) Schedules and documentation showing detail of prearrangement trust fund asset management, renewal (roll-over), and earnings. When assets are held in instruments that return a mix of principal and earnings throughout the period of holding, schedules shall be maintained reconciling principal to opening deposit.

All records required to be maintained pursuant to this rule and Title 68 RCW, whether maintained manually or by computer, shall be retained and available for inspection for a period of seven years and shall be in such form as to be understandable to the cemetery board examiner or other persons reasonably having cause to access them.

[Statutory Authority: RCW 68.05.105. 89-08-043 (Order PM 830), § 98-14-090, filed 3/31/89. Statutory Authority: RCW 68.05.100. 83-02-063 (Order 106), § 98-14-090, filed 1/5/83.]

**WAC 98-14-100 Qualifications of applicant for prearrangement sales license.** To qualify as an applicant for a prearrangement sales license as set forth in RCW 68.05.155 and 68.46.150, applicant must hold a valid, subsisting, and unsuspended certificate of authority to operate a cemetery in this state issued by the Washington state cemetery board.

[Statutory Authority: RCW 68.05.105. 89-08-043 (Order PM 830), § 98-14-100, filed 3/31/89.]

(2005 Ed.)

**WAC 98-14-200 Telephone solicitation.** (1) The use of telephones for solicitation of prearrangements is prevalent. This form of communication offers unique benefits, but entails special risk and poses potential for abuse. The board finds that any impropriety in telephone solicitation is a matter vitally affecting the public interest. For the general welfare of the public and in order to protect the integrity of the cemetery industry, the use of telephones in solicitation of prearrangements must be defined by the board.

(2) Definitions:

(a) "Telephone solicitor" means any person who engages in telephone solicitation on behalf of a holder of a certificate of authority to operate.

(b) "Telephone solicitation" means an unsolicited telephone call to a person and conversation for the purpose of inducing the person to make cemetery prearrangements made without previous invitation, expressed or implied, by the person called.

(3) Time limits:

(a) No licensee may knowingly cause a telephone solicitation to be made to any person more often than once in every six months.

(b) A telephone solicitor shall not place calls which will be received before 8:00 a.m. or after 9:00 p.m.

(4) Unfair/deceptive practices. A telephone solicitor may not engage in any conduct the natural consequence of which is to harass, intimidate, or torment any person in connection with the telephone call.

(5) Identification. Within the first thirty seconds of the telephone call, a telephone solicitor or salesperson shall:

(a) Identify himself or herself, the company on whose behalf the solicitation is being made, the property, goods, or services being represented; and

(b) Terminate the telephone call within ten seconds if the purchaser indicates he or she does not wish to continue the conversation.

(6) Termination of contact. If at any time during the telephone contact, the purchaser states or indicates that he or she does not wish to be called again by the telephone solicitor or wants to have his or her name and individual telephone number removed from the telephone lists used by the telephone solicitor, the telephone solicitor shall not make any additional telephone solicitation of the called party at that telephone number within a period of at least one year.

(7) Enforcement. In the event that the board discerns a pattern of violation of these standards the board may act against the licensee's prearrangement license as provided by Title 68 RCW.

[Statutory Authority: RCW 68.05.105 (1) and (2). 90-17-073, § 98-14-200, filed 8/16/90, effective 9/16/90.]

## Chapter 98-15 WAC CREMATORIES

### WAC

98-15-010  
98-15-020

Crematory inspections.  
Endowment care trust fund contribution for additional rights of interment, entombment or inurnment.

**WAC 98-15-010 Crematory inspections.** (1) Crematories registered under the provisions of RCW 68.05.175 will

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be inspected at least once each year by the duly appointed department inspector.

(2) Inspections will cover compliance with applicable statutes and rules.

[Statutory Authority: RCW 68.05.100. 02-19-018, § 98-15-010, filed 9/9/02, effective 10/10/02.]

**WAC 98-15-020 Endowment care trust fund contribution for additional rights of interment, entombment or inurnment.** A cemetery authority not exempt from this chapter must make a deposit to the endowment care fund, for additional rights of interment, entombment or inurnment, as required in RCW 68.40.010.

[Statutory Authority: RCW 68.05.100. 02-19-018, § 98-15-020, filed 9/9/02, effective 10/10/02.]

### Chapter 98-16 WAC HYBRID UNITS

#### WAC

98-16-010	Hybrid unit.
98-16-020	Hybrid unit as funeral merchandise or services.
98-16-030	Disclosure of support or service items.

**WAC 98-16-010 Hybrid unit.** A hybrid unit shall mean any combination "casket-vault" that is designed, intended, or represented to function as a substitute for a casket and/or a vault, or intended to serve the same purpose as a casket or a vault or in lieu thereof.

[Statutory Authority: RCW 68.05.100. 81-07-013 (Order 104), § 98-16-010, filed 3/9/81.]

**WAC 98-16-020 Hybrid unit as funeral merchandise or services.** A hybrid unit shall be considered funeral merchandise or services as defined in RCW 18.39.010(8), unless specifically designated, detailed and represented to the contrary in cemetery prearrangement contracts: Provided, however, That hybrid units not subject to regulation under chapter 18.39 RCW shall, if applicable, be subject to chapter 68.46 RCW and considered cemetery merchandise or services. Such cemetery prearrangement contracts, advertising, and other representations shall clearly state which items of the hybrid unit are being sold as funeral merchandise or services and which are being sold as cemetery merchandise or services.

[Statutory Authority: RCW 68.05.105. 89-08-043 (Order PM 830), § 98-16-020, filed 3/31/89. Statutory Authority: RCW 68.05.100. 81-07-013 (Order 104), § 98-16-020, filed 3/9/81.]

**WAC 98-16-030 Disclosure of support or service items.** In accordance with WAC 98-14-020, hybrid units specified as cemetery merchandise or services in cemetery prearrangement contracts must be itemized, and must disclose and describe all items of support or services which are required or may be required for the future or intended use of hybrid units. "Support or service" as used herein means any function, activity, or object, and their availability, required or that may be required to meet a buyer's expectations for necessary cemetery merchandise or services and/or funeral merchandise or services. Whether items of support or service are included in the immediate purchase price or are reserved for

future sale at the time of need, must be clearly set forth in the cemetery prearrangement contract, and in all advertising or representations pertaining to preneed or prearrangement contract sales of hybrid units.

[Statutory Authority: RCW 68.05.100. 81-07-013 (Order 104), § 98-16-030, filed 3/9/81.]

### Chapter 98-20 WAC CEMETERY PROPERTY

#### WAC

98-20-020	Definitions—Sale or transfer of ownership or control of any cemetery.
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#### DISPOSITION OF SECTIONS FORMERLY CODIFIED IN THIS CHAPTER

98-20-010	Removal of dedication. [Statutory Authority: RCW 68.05.100. 81-07-013 (Order 104), § 98-20-010, filed 3/9/81.] Repealed by 89-08-043 (Order PM 830), filed 3/31/89. Statutory Authority: RCW 68.05.105.
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**WAC 98-20-020 Definitions—Sale or transfer of ownership or control of any cemetery.** For purposes of RCW 68.05.115, sale or transfer of ownership or control of any cemetery authority, the following definitions shall apply:

(1) **Sale:** The purchase of a controlling interest (fifty percent or more) of assets or stock of an existing cemetery corporation.

(2) **Ownership:** The individual or individuals who own the stock of the cemetery corporation. Any one individual who owns fifty percent or more of the stock is considered an owner. When percentages of stock ownership change, anyone moving into a majority (fifty percent or more) position shall be considered the new owner, and thus subject to the provisions of RCW 68.05.115.

(3) **Control:** The person or entity who has fifty percent or more of the ownership, or has acquired the right to sell the corporation or its assets.

[Statutory Authority: RCW 68.05.105. 89-08-043 (Order PM 830), § 98-20-020, filed 3/31/89. Statutory Authority: RCW 68.05.100. 86-17-063 (Order 109), § 98-20-020, filed 8/19/86.]

### Chapter 98-60 WAC DISPOSITION OF CREMATED REMAINS

#### WAC

98-60-010	Definitions.
98-60-020	Permits and endorsements.
98-60-030	Compliance with all laws.
98-60-040	Records and documentation.
98-60-050	Permits and endorsements—Terms—Fees.

**WAC 98-60-010 Definitions.** The following definitions shall apply to this chapter:

(1) "Dedicated cemetery property" as used in this chapter means private cemetery property which has been dedicated in compliance with chapter 68.24 RCW, and cemetery property belonging to a public or religious cemetery as defined by RCW 68.05.400.

(2) "Board" as used in this chapter means the cemetery board.

(3) "Department" as used in this chapter means the department of licensing.

[Statutory Authority: RCW 68.05.100. 93-07-040, § 98-60-010, filed 3/12/93, effective 4/12/93.]

**WAC 98-60-020 Permits and endorsements.** (1) Any-one not authorized to control the disposition of remains under RCW 68.50.160 must register to obtain a permit or endorse-ment to bury or otherwise dispose of cremated remains by land, sea, or air, where such disposition is made outside dedi-cated cemetery property.

(2) Authorization under subsection (1) of this section for those holding licenses issued by the cemetery board shall be by an endorsement to their existing license. All other authori-zation shall be in the form of a permit issued by the board.

(3) In the case of a corporate applicant, the corporation shall apply for and hold the endorsement or permit.

[Statutory Authority: RCW 68.05.100. 93-07-040, § 98-60-020, filed 3/12/93, effective 4/12/93.]

**WAC 98-60-030 Compliance with all laws.** Permit and endorsement holders shall comply with all federal, state, and local laws related to the disposition of cremated remains.

[Statutory Authority: RCW 68.05.100. 93-07-040, § 98-60-030, filed 3/12/93, effective 4/12/93.]

**WAC 98-60-040 Records and documentation.** (1) Permit and endorsement holders must provide a Certificate of Disposition of Cremated Remains to the person authorizing the cremation. The certificate shall identify the name of the deceased, the location and date of the disposition of the cre-mated remains, the manner of disposition (boat, air, or other), the name of the authorizing agent, and, if applicable, the name of the funeral home, crematory, or cemetery arranging the service.

(2) Permit and endorsement holders must maintain cop-ies of records required under subsection (1) of this section for seven years from the date of disposition and such records shall be subject to inspection by the board.

(3) Permit and endorsement holders shall report the num-ber of dispositions performed in the previous year in the space provided on the annual renewal form supplied by the department. Failure to provide such a report shall automati-cally suspend the permit or endorsement. Such permit or endorsement may be restored by making the proper report to the department.

[Statutory Authority: RCW 68.05.100. 93-07-040, § 98-60-040, filed 3/12/93, effective 4/12/93.]

**WAC 98-60-050 Permits and endorsements—Terms—Fees.** All permits or endorsements issued under this rule shall be issued for the year and shall expire at midnight, the thirty-first day of January of each year, or at whatever time during any year that ownership or control of any permit or endorsement holder is transferred or sold.

The fees shall be as set forth in chapter 98-70 WAC and the department shall collect in advance the fees required for licensing.

[Statutory Authority: RCW 68.05.100. 93-07-040, § 98-60-050, filed 3/12/93, effective 4/12/93.]

(2005 Ed.)

**Chapter 98-70 WAC**

**FEES**

**WAC**  
98-70-010 Fees.

**WAC 98-70-010 Fees.** The following fees shall be charged by the professional licensing division of the depart-ment of licensing:

<b>Title of Fee</b>	<b>Fee</b>
Certificate of authority	
Application	\$300.00
Renewal	3.20
Charge per each interment, entombment and inurnment during preceding calendar year	
Crematory license/endorsement	
Application	140.00
Renewal	
\$3.20 per cremation per- formed during the preceding calendar year	
Prearrangement sales license	
Application	140.00
Renewal	70.00
Exemption from prearrangement sales license	
Application	70.00
Renewal	35.00
Cremated remains disposition permit or endorsement	
Application	70.00
Renewal	35.00

[Statutory Authority: RCW 68.05.205, 68.05.225, and 43.24.086. 03-11-020, § 98-70-010, filed 5/12/03, effective 6/30/03; 99-16-079, § 98-70-010, filed 8/3/99, effective 9/3/99; 98-19-053, § 98-70-010, filed 9/15/98, effec-tive 10/16/98. Statutory Authority: RCW 68.05.105. 97-23-010, § 98-70-010, filed 11/7/97, effective 12/8/97. Statutory Authority: RCW 68.05.100. 94-01-117, § 98-70-010, filed 12/17/93, effective 1/17/94; 93-07-041, § 98-70-010, filed 3/12/93, effective 4/12/93. Statutory Authority: RCW 68.05.215. 89-06-074 (Order PM 816), § 98-70-010, filed 3/1/89. Statutory Authority: RCW 68.05.100 as amended by 1985 c 402 § 8. 85-19-012 (Order 108), § 98-70-010, filed 9/6/85. Statutory Authority: RCW 68.05.100 and 68.05.230. 83-24-010 (Order 107), § 98-70-010, filed 11/29/83. Statu-tory Authority: RCW 68.05.100, 68.05.230 and 68.46.180. 81-24-026 (Order 105), § 98-70-010, filed 11/24/81.]

**Chapter 98-80 WAC**

**RULES OF PROCEDURE FOR CREMATION**

<b>WAC</b>	
98-80-010	Definitions.
98-80-020	Identification of human remains.
98-80-030	Holding human remains for cremation.
98-80-040	Cremation of human remains.
98-80-050	Processing of cremated human remains.
98-80-060	Packaging and storage of cremated human remains.
98-80-070	Disposition of cremated human remains.

**WAC 98-80-010 Definitions.** (1) "**Authorizing agent**" means the person(s) legally entitled to control the disposition of the human remains.

(2) "**Crematory**" the building or area of a building that houses a cremation chamber, to be used for the cremation of human remains.

(3) "**Crematory authority or endorsement**" the legal entity and their authorized representatives, licensed to perform cremations.

(4) "**Cremation chamber**" means the enclosed space in a crematory in which the cremation process takes place.

(5) "**Cremation**" means the reduction of human remains to bone fragments, in a crematory, by means of incineration.

(6) "**Cremated human remains**" means the end products of cremation.

(7) "**Pulverization**" is the reduction of identifiable bone fragments to unidentifiable dimensions by manual or mechanical means following cremation.

(8) "**Processing**" is the removal of foreign objects from cremated human remains and may include pulverization.

(9) "**Cremation container**" means the container in which the human remains must be enclosed before being placed in the cremation chamber for cremation. A cremation container must:

- Be composed of a combustible material. If the remains are delivered to a crematory in a noncombustible container, the authorizing agent must be informed of the disposition of the container, if the container is not actually used in the cremation process. Any transfer of human remains to combustible containers at the crematory must be in accordance with chapter 18.39 RCW, Title 308 WAC, and applicable public health laws.

- Be rigid enough for placement into the cremation chamber.

- Assure protection to the health and safety of the crematory operators and others.

- Provide a proper covering for the human remains.

- Be resistant to leakage or spillage of body fluids.

(10) "**Sealable container**" means any container in which cremated human remains can be placed and closed to prevent leakage or spillage of cremated human remains.

(11) "**Holding facility**" means an area designated for the care, storage and holding of human remains prior to disposition. A holding facility must:

- Comply with any applicable public health laws.

- Preserve the dignity of the human remains.

- Recognize the personal integrity, health and safety of employees and others.

- Be secure from access by anyone other than authorized personnel.

(12) "**Human remains**" means the body of a deceased person.

(13) "**Cadaver**" means the body of a deceased person, or any part thereof, which has been donated to science for medical research purposes.

(14) "**Body parts**" means limbs and other portions of human anatomy that have been removed from a person or human remains for medical purposes during treatment, surgery, biopsy, autopsy or medical research.

(15) "**Commingling**" means the mixing of cremated human remains of more than one deceased person.

(16) "**Residue**" means the cremation products that may unavoidably remain in the cremation chamber after manual sweeping techniques are performed.

[Statutory Authority: RCW 68.05.100. 02-19-018, § 98-80-010, filed 9/9/02, effective 10/10/02.]

**WAC 98-80-020 Identification of human remains.** A crematory must not take custody of unidentified human remains. Before accepting human remains, the crematory must verify that identification is attached to the cremation container. Upon accepting human remains for cremation, the crematory must make a permanent record of the following:

- Name of deceased.

- Date of death.

- Place of death.

- Name and relationship of authorizing agent.

- Name of firm engaging crematory services.

- Description of the cremation container to be consumed with the human remains.

- An identification number assigned each human remains and inscribed on a metal disc or metal tag. The metal identification disc or tag must identify the crematory and accompany the human remains through each phase of the cremation, processing and packaging. The disc or tag identification number must be recorded on all paperwork regarding a human remains and in the crematory log.

[Statutory Authority: RCW 68.05.100. 02-19-018, § 98-80-020, filed 9/9/02, effective 10/10/02.]

**WAC 98-80-030 Holding human remains for cremation.** (1) A crematory must not accept and hold human remains for cremation unless the human remains are contained in a cremation container.

(2) A crematory must not accept human remains in a cremation container having evidence of body fluid leakage.

(3) Human remains that are not embalmed must be held only within a refrigerated facility of adequate capacity, with a maximum temperature of 48 degrees Fahrenheit, or in compliance with applicable public health regulations.

[Statutory Authority: RCW 68.05.100. 02-19-018, § 98-80-030, filed 9/9/02, effective 10/10/02.]

**WAC 98-80-040 Cremation of human remains.** (1) Cremation must not take place until the burial transit permit and authorization for cremation are obtained.

(2) Immediately prior to being placed within the cremation chamber, the identification of the human remains must be verified by the crematory operator. Appropriate identification of the human remains will be placed near the cremation chamber in such a way as to identify the human remains being cremated. The metal identification disc or metal tag must be placed in the cremation chamber with the human remains.

(3) Simultaneous cremation of more than one human remains within the same cremation chamber is not permitted, unless written authorization is obtained from the authorizing agent of each human remains to be cremated simultaneously. Such written authorization will exempt the crematory from all liability for commingling the products of the cremation process.

(4) Simultaneous cremation of more than one human remains within the same cremation chamber may be performed without the authorizations required in subsection (3) of this section, if:

- Equipment, techniques, and other devices are employed that keep the human remains separate and distinct, before and during the cremation process.



- Recoverable cremated remains are kept separate and distinct after the cremation process.

(5) Crematories licensed by the state cemetery board or the board of funeral directors and embalmers, will only be used for the cremation of human remains, cadavers, or human body parts.

[Statutory Authority: RCW 68.05.100. 02-19-018, § 98-80-040, filed 9/9/02, effective 10/10/02.]

**WAC 98-80-050 Processing of cremated human remains.** (1) Upon completion of the cremation, the products of the cremation process must be removed from the cremation chamber, with the exception of residue.

(2) The cremation products must be placed within an individual container or tray in such a way that will insure against commingling with other cremated human remains.

(3) Identification must be attached to the container or tray.

(4) All cremated human remains must undergo processing to comply with applicable legal requirements.

(5) Processing or pulverization of cremated human remains may not be required if cremated human remains are to be placed in a cemetery, mausoleum, columbarium, or building devoted exclusively to religious purposes, or where religious or cultural beliefs oppose the practice.

(6) All body prostheses, bridgework, or similar items removed from the cremated human remains during processing will be disposed of by the crematory, as directed by the authorizing agent.

[Statutory Authority: RCW 68.05.100. 02-19-018, § 98-80-050, filed 9/9/02, effective 10/10/02.]

**WAC 98-80-060 Packaging and storage of cremated human remains.** (1) The cremated human remains must be placed in a sealable container, or in such container as may have been ordered or supplied by the authorizing agent.

(2) The packaged cremated human remains will be identified. The metal identification disc or metal tag must stay with the cremated human remains.

(3) If the cremated human remains do not completely fill the container, the remaining space may be filled with suitable packing material. The container must then be securely closed.

(4) If the entire cremated human remains will not fit within the designated container, the remainder of the cremated human remains must be returned to the authorizing agent in a second container, clearly identified as being part of, and together with, the designated container. Upon written consent of the authorizing agent, excess cremated human remains may be disposed of in any legal manner.

[Statutory Authority: RCW 68.05.100. 02-19-018, § 98-80-060, filed 9/9/02, effective 10/10/02.]

**WAC 98-80-070 Disposition of cremated human remains.** (1) A crematory must keep a permanent record of all cremations performed and the disposition or release of the cremated human remains. The record must include the following information:

- Date of death.
- Date burial transit permit was issued.
- Date of delivery of human remains to the crematory.

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- Date of cremation.
- Name of crematory operator performing the cremation.
- Name of person performing packaging, and date of packaging.
- Date of release or date of disposition of the cremated human remains.

(2) When cremated human remains have been in the possession of a crematory, funeral establishment or cemetery for a period of two years or more, the entity holding the cremated human remains may arrange for disposition in any legal manner, provided the entity:

- Attempts to contact the authorizing agent for disposition instructions by registered mail.
- Informs the authorizing agent(s) of the procedures that will be followed if disposition instructions are not received.
- Informs the authorizing agent(s) that disposition will take place if disposition instructions are not received within sixty days of initiation of the contact process.
- Informs the authorizing agent(s) that recovery of the cremated human remains, after the disposition, may or may not be possible.
- Maintains a permanent record of the location of the disposition.

(3) No entity making disposition of cremated human remains under subsection (2) of this section will be liable for the disposition or nonrecoverability of cremated human remains.

[Statutory Authority: RCW 68.05.100. 02-19-018, § 98-80-070, filed 9/9/02, effective 10/10/02.]