



## Ohio Revised Code

### Section 4717.38 Construction of R.C. 4717.31 to 4717.38.

Effective: July 6, 2009

Legislation: Senate Bill 196 - 127th General Assembly

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Sections 4717.31 to 4717.38 of the Revised Code shall be construed as a limitation on the manner in which a person is permitted to accept funds in prepayment for funeral services to be performed in the future, or funeral goods to be used in connection with the funeral or final disposition of human remains, to the end that at all times members of the public may have an opportunity to arrange and pay for a funeral for themselves and their families in advance of need while at the same time providing all possible safeguards to ensure that prepaid funds cannot be dissipated, whether intentionally or not, but remain available for payment for funeral goods and funeral services in connection with the funeral or final disposition of dead human bodies.

Sections 4717.31 to 4717.38 of the Revised Code do not apply to a seller if that seller is an established and legally cognizable church or denomination that is exempt from federal income taxation under section 501(c)(3) of the "Internal Revenue Code of 1986," 100 Stat. 2085, 26 U.S.C. 501, as amended, and the preneed funeral contract pertains to a cemetery owned and operated entirely and exclusively by the church or denomination, on the condition that the church or denomination adopts, on a voluntary basis, rules and other measures to safeguard and secure all funds received under any preneed funeral contract.

Any money, insurance policies, annuities, or other items delivered in payment of a preneed funeral contract, and any funds held in trust pursuant to section 4717.36 of the Revised Code, are exempt from levy, attachment, or sale to satisfy a judgment or order.

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