

The tax hereby levied does not apply to the following sales:

{AA} (AAA) (1) SALES TO:

(I) CEMETERY COMPANIES OWNED AND OPERATED EXCLUSIVELY FOR THE BENEFIT OF THE MEMBERS OR WHICH ARE NOT OPERATED FOR PROFIT; AND

(II) ANY CORPORATION CHARTERED SOLELY FOR THE PURPOSE OF THE DISPOSAL OF BODIES BY BURIAL OR CREMATION WHICH IS NOT PERMITTED BY ITS CHARTER TO ENGAGE IN ANY BUSINESS NOT NECESSARILY INCIDENT TO THAT PURPOSE, NO PART OF THE EARNINGS OF WHICH INURES TO THE BENEFIT OF ANY PRIVATE SHAREHOLDER OR INDIVIDUAL.

(2) THE COMPTROLLER MAY TREAT POSSESSION OF AN EFFECTIVE DETERMINATION LETTER FROM THE INTERNAL REVENUE SERVICE AS TO QUALIFICATION UNDER § 501 (C)(13) OF THE INTERNAL REVENUE CODE OF 1954 AS EVIDENCE THAT THE INSTITUTION QUALIFIES FOR THE EXEMPTION UNDER PARAGRAPH (1) OF THIS SUBSECTION.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1985.

Approved May 21, 1985.

-----

#### CHAPTER 237

(Senate Bill 793)

AN ACT concerning

#### Insurance - In Vitro Fertilization

~~FOR--the--purpose--of--requiring--that--each--health--insurance--policy--certificate--or--contract--issued--in--the--State--include--benefits--for--inpatient--and--outpatient--expenses--arising--from--in--vitro--fertilization---procedures---performed---on---the---policy;--certificate,--or--contract--holder--or--the--holder's--dependent--spouse--certain--contracts--issued--by--nonprofit--health--service--plans--and--policies--issued--by--insurance--companies--to--provide--benefits--for--expenses--arising--from--in--vitro--fertilization--procedures--performed--on--certain--covered--individuals--or--their--dependent--spouses-~~

FOR the purpose of prohibiting the exclusion in certain group or individual contracts or certificates issued or delivered by nonprofit health service plans and policies issued or delivered by insurance companies of all benefits for expenses arising from in vitro fertilization procedures performed on certain covered individuals or their dependent spouses; requiring that benefits for in vitro fertilization