

## 2019 Kansas Statutes

**79-207. Cemeteries and mausoleums; funeral homes and mortuaries prohibited unless listed for taxation; injunction.** No person, firm, association, partnership or corporation engaged in the ownership, operation or management of a cemetery or mausoleum in this state which is exempt from payment of general property taxes shall, either directly or indirectly, own, manage, conduct or operate a funeral home or mortuary in such cemetery or mausoleum or adjacent thereto and in connection therewith, unless said cemetery or mausoleum and funeral home or mortuary is listed for assessment purposes. The attorney general, county attorney or any interested party may maintain injunction proceedings to prevent any violation of this act.

**History:** L. 1945, ch. 157, § 1; June 28.