

**ALABAMA BOARD OF FUNERAL SERVICES  
ADMINISTRATIVE CODE**

**CHAPTER 395-X-8  
GENERAL PURPOSE, SCOPE, AUTHORITY, AND DEFINITIONS**

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**395-X-8-.01      Purpose, Scope And Authority.**

(1) The purpose of this chapter is to formalize the practice within the Alabama Board of Funeral Services preceding the effective date of this chapter and set various fees and fine amounts authorized in Code of Ala. 1975, §34-13-170 to -277 (2023), a part of the Alabama Preneed Funeral and Cemetery Act, Code of Ala. 1975, §§34-13-170 to -277, et seq. (2023), adjusted according to Alabama Act No. 2023-94.

(2) This chapter shall apply to all persons subject to the Alabama Preneed Funeral and Cemetery Act.

(3) This chapter is adopted pursuant to Code of Ala. 1975, §§34-13-26 and 34-13-27 (2023).

**Author:** Charles M. Perine

**Statutory Authority:** Code of Ala. 1975, §§34-13-26, 34-13-27.

**History: New Rule:** Published March 29, 2024; effective May 13, 2024.

**395-X-8-.02      Definitions.**

The definitions set forth in §34-13-1, Code of Ala. 1975, apply in this Chapter, together with the following definitions:

(1) **Board.** The Alabama Board of Funeral Services.

(2) **Department.** The Alabama Department of Insurance.

(3) **GAAP (Generally Accepted Accounting Principles).** Uniform minimum standards of, and guidelines to, financial accounting and reporting. The Financial Accounting Standards Board (FASB) and the Governmental Accounting Standards Board (GASB) are authorized to establish these principles.

(4) **FINANCIAL STATEMENT.** The written disclosure of financial information by an applicant for or holder of a preneed certificate of authority according to accounting principles and in a form prescribed by this Chapter.

(5) **PRENEED CONTRACT.** As defined in Code of Ala. 1975, §34-13-1 and Rule 395-X-9-.01.

(6) **PRINCIPAL.** In reference to a preneed contract, the total sum of deposits on the individual items in the contract. In reference to a trust, the total sum of deposits in trust for all preneed contracts.

(7) **THE ACT.** The Alabama Preneed Funeral and Cemetery Act of 2023, Code of Ala. 1975, §§34-13-170 to -277 (2023).

**Author:** Charles M. Perine

**Statutory Authority:** Code of Ala. 1975, §§34-13-26, 34-13-27.

**History: New Rule:** Published March 29, 2024; effective May 13, 2024.

### **395-X-8-.03      Severability And Effective Date.**

(1) If any rule or portion of a rule or its applicability to any person or circumstance is held invalid by a court, the remainder of Rule 395-X-8, 395-X-9, 395-X-10, 395-X-11, and 395-X-12 or the applicability of the provision to other persons or circumstances shall not be affected.

(2) Rule 395-X-8, 395-X-9, 395-X-10, 395-X-11, and 395-X-12 shall become effective on the first date eligible in accordance with the provisions of the Administrative Procedures Act.

**Author:** Charles M. Perine

**Statutory Authority:** Code of Ala. 1975, §§34-13-26, 34-13-27.

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