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April 9, 2020

The Honorable Nancy Pelosi
Speaker of the House
Washington, DC 20515

The Honorable Mitch McConnell
Senate Majority Leader
Washington, DC 20515

The Honorable Kevin McCarthy
House Minority Leader
Washington, DC 20515

The Honorable Charles Schumer
Senate Minority Leader
Washington, DC 20515

Dear Speaker Pelosi, Leader McConnell, Minority Leader McCarthy, and Minority Leader Schumer:

On behalf of the International Cemetery, Cremation and Funeral Association (ICCF A), I am writing to thank you for all the support Congress has enacted to aid businesses and organizations navigate the public health crisis resulting from COVID-19. Founded in 1887, ICCF A has over 9,300 members, primarily in the United States, representing non-profit, religious and municipal cemeteries, funeral homes, crematories, monument builders, for-profit cemeteries and third-party retailers.

The Paycheck Protection Program (PPP), specifically, is providing critical funding to small businesses across America, including many of our members who are eligible to apply and have done so. However, as it was written, the current program excludes entities registered as tax-exempt organizations under Internal Revenue Code section 501(c)(13), which applies exclusively to not for profit cemeteries.

Some cemeteries are structured as 501(c)(3) organizations or for-profit businesses so they are eligible for the PPP. Yet, nearly 10,000 cemeteries, according to the most recent IRS data from Fiscal Year 2018, are registered under 501(c)(13) and precluded from accessing this new small business lending program.

Cemeteries, which are typically small businesses, have been adversely impacted by the COVID- 19 public health crisis since most states have limited burials to only immediate family. Cemeteries are being forced to cut back on staffing because of the limited services they are providing under social distancing orders. For instance, family counselors are not meeting with families, which produces lower sales, forcing many cemeteries to lay off or furlough numerous dedicated employees because of the lower revenue.

ICCF A respectfully requests that as Congress drafts additional legislation in response to the current pandemic, it considers allowing cemeteries registered as 501(c)(13) organizations to be included as eligible borrowers under the Small Business Administration Paycheck Protection Program.

Thank you for your consideration of this request and I would be happy to answer any questions you have related to this issue.

Sincerely,

Poul Lemasters
General Counsel, ICCF A