

**FLORIDA DEPARTMENT OF FINANCIAL SERVICES  
OFFICE OF THE CHIEF FINANCIAL OFFICER**

**CHIEF FINANCIAL OFFICER DIRECTIVE 2020-04**

**WHEREAS**, Novel Coronavirus Disease 2019 (COVID-19) is a severe acute respiratory illness that can spread among humans and presents with symptoms similar to those of influenza.

**WHEREAS**, numerous counties in Florida have positive cases for COVID-19, and COVID-19 poses a risk to the entire state of Florida.

**WHEREAS**, the Governor issued Executive Order 20-52 on March 9, 2020, pursuant to the authority vested in him by Article IV, Section 1(a) of the Florida Constitution, the State Emergency Management Act, s. 252.31, Florida Statutes, *et al.*, as amended, and all other applicable laws, and declared a state of emergency for the State of Florida.

**WHEREAS**, the Governor, in Executive Order Number 20-52, authorized each State agency to suspend the provisions of any regulatory statute of that agency, if strict compliance with that statute would in any way prevent, hinder, or delay necessary action in coping with this emergency.

**WHEREAS**, the Division of Funeral, Cemetery, and Consumer Services is part of the Department, and the Board of Funeral, Cemetery, and Consumer Services

is administratively housed within the Department, and section 497.103, Florida Statutes, charges these entities with licensing all individuals and establishments associated with the deathcare industry.

**WHEREAS**, section 497.269, Florida Statutes, requires trustees to furnish financial reports that record the fair market value with respect to care and maintenance trust funds associated with cemeteries licensed pursuant to section 497.263, Florida Statutes, on or before April 1<sup>st</sup> of each year.

**WHEREAS**, section 497.272, Florida Statutes, requires trustees to file a full and true statement on or before April 1 of each year. This statement must include the activities of any preconstruction trust fund established to aid in the ability to sell spaces in mausoleums, columbaria, and belowground crypts of all cemeteries licensed pursuant to section 497.263, Florida Statutes, before these structures are fully constructed.

**WHEREAS**, preneed licenses issued pursuant to section 497.453, Florida Statutes, are valid on an annual basis, from July 1 thru June 30.

**WHEREAS**, section 497.453, Florida Statutes, requires that each preneed main licensee, licensed pursuant to that section, on or before April 1 of each year, file a full and true statement as to the activities of any preneed trust established by it pursuant to this part for the preceding calendar year.

**WHEREAS**, section 497.458, Florida Statutes, requires trustees, on or before April 1<sup>st</sup> of each year, to furnish the department with an annual report regarding each preneed licensee trust account held by the trustee at any time during the previous calendar year.

**WHEREAS**, Florida Administrative Code Rule 69K-5.0026, requires each licensee to apply for renewal by April 1<sup>st</sup> for the license to renew July 1<sup>st</sup> of the same year.

**WHEREAS**, the COVID-19 pandemic has significantly impacted Chapter 497 licensees' abilities to submit reports listed above by their respective deadlines. Failure to submit these reports would statutorily preclude licensees from renewing their licensure and continuing operations.

**WHEREAS**, the Division of Funeral, Cemetery, and Consumer Services conducts annual inspections of licensed establishments. Cemeteries are inspected on a calendar year basis and other business inspections are conducted on a fiscal year basis. There are approximately 1,350 licensed establishments inspected on a fiscal year basis.

**THEREFORE, BE IT RESOLVED THAT I, JIMMY T. PATRONIS JR.**, in accordance with the authority invested in me by Article IV, Section 4 of the Florida Constitution, Executive Order 20-52 and sections 17.30, 20.121(1), 497.103(8), Florida Statutes, hereby issue the following Directive:

Section 1. The April 1, 2020 deadline for all trustee reports required to be submitted pursuant to sections 497.269, 497.272, and 497.458, Florida Statutes, is extended to June 1, 2020.

Section 2. The April 1, 2020 deadline for licensee reports required to be submitted pursuant to section 497.453, Florida Statutes, is extended to June 1, 2020.

Section 3. The April 1, 2020 deadline for application for renewal of a preneed main licensed issued pursuant to section 497.453, Florida Statutes, as well as the deadline for any forms required to be submitted pursuant to Florida Administrative Code Rule 69K-5.0026, is extended until June 1, 2020.

Section 4. All active and valid preneed licenses are hereby extended until August 31, 2020.

Section 5. All fines referenced in Florida Administrative Code Rule 69K-5.0026 shall be calculated based on the new deadline of June 1, 2020.

Section 6. The time period for all inspections required to be conducted by the Division of Funeral, Cemetery, and Consumer Services during fiscal year of 2019-2020, related to business establishments other than cemeteries, is extended for a period of 90 days, making the new deadline for these inspections September 28, 2020.

IN TESTIMONY WHEREOF, I have hereunto set my hand  
and caused the Great Seal of the State of Florida to be  
affixed, this 27<sup>th</sup> day of March, 2020.



A handwritten signature in blue ink that reads "Jimmy Patronis". The signature is written in a cursive, flowing style.

---

Signed, Jimmy T. Patronis, Jr., Chief Financial Officer  
State of Florida