

**COMMONWEALTH OF KENTUCKY STATE FISCAL NOTE STATEMENT
LEGISLATIVE RESEARCH COMMISSION
2016 REGULAR SESSION**

MEASURE

2016 BR NUMBER **0196**

HOUSE BILL NUMBER **88**

RESOLUTION NUMBER _____

AMENDMENT NUMBER _____

SUBJECT/TITLE **An ACT relating to the appropriate care and disposition of human remains.**

SPONSOR **Representative Clark**

NOTE SUMMARY

FISCAL ANALYSIS: IMPACT NO IMPACT INDETERMINABLE IMPACT

LEVEL(S) OF IMPACT: STATE LOCAL FEDERAL

BUDGET UNIT(S) IMPACT: _____

FUND(S) IMPACT: GENERAL ROAD FEDERAL RESTRICTED AGENCY _____ OTHER

FISCAL SUMMARY

FISCAL ESTIMATES	2015-2016	2016-2017	2017-2018	ANNUAL IMPACT AT FULL IMPLEMENTATION
REVENUES				
EXPENDITURES		Approximately \$80,000	Approximately \$100,000	Approximately \$100,000
NET EFFECT		Approximately (\$80,000)	Approximately (\$100,000)	Approximately (\$100,000)

() indicates a decrease/negative

MEASURE'S PURPOSE: The purpose of the measure is to provide additional requirements for burial site record keeping.

PROVISIONS/MECHANICS:

Section 1 states the purpose of the measure.

Section 2 amends KRS 213.076 to require the name and geographic location of the cemetery and the specific plot within the cemetery in which the body was interred to be recorded on the death certificate.

Section 3 amends KRS 367.934 to require the agent to prove that any grave space, underground crypt, or mausoleum crypt designated in the agreement, contract, or plan corresponds to the place of final disposition before payment shall be made by the financial institution.

Section 4 amends KRS 367.946 to require the registrants to identify the specific location of each grave space, underground crypt, mausoleum and niche sold annually; require every registrant to submit a report listing the specific location of each grave space within the cemetery; require the Office of the Attorney General to establish and maintain a database of the location of each grave space reported by registrants; and, compare the annual report ensuring no grave space is sold more than once.

Section 5 amends KRS 367.948 to require a unique identifier for each grave space, underground crypt, and mausoleum crypt and a cross-reference between grave spaces, underground crypts, and mausoleum crypts entered into for the sale of the space.

Section 6 creates a new section of KRS 367.934 to 367.974 to require unsold grave spaces to be separated by at least six inches.

FISCAL EXPLANATION: In order to meet to provisions outlined in House Bill 88; the Office of the Attorney General will need to modify an existing database, create a new database, and modify reporting software. The estimated one time expenditure will be between \$4,250 and \$6,375. The average cost is approximately \$5,300.

In addition to the reasons indicated above, ongoing maintenance and compliance of the requirements outlined in House Bill 88, will result in the need of one additional full time equivalent position at an annual cost of \$75,000.

There will also be costs for an annual audit to compare annual reports to the inventory database. The costs will be between \$10,000 to \$25,000 depending upon the complexity of the audit, but will not be incurred until the second year. The average cost is approximately \$17,500.

DATA SOURCE(S): Office of the Attorney General

PREPARER: Seth Dawson NOTE NUMBER: 75 REVIEW: JRS DATE: 2/12/2016