

**Local Government Mandate Statement
Kentucky Legislative Research Commission
2024 Regular Session**

Part I: Measure Information

Bill Request #: 1843

Bill #: SB 163 GA

Document ID #: 6217

Bill Title: AN ACT relating to cremation of dead bodies.

Sponsor: Senator Greg Elkins

Unit of Government: City County Urban-County
 Charter County Consolidated Local Unified Local
 Government

Office(s) Impacted: County coroners, fiscal courts

Requirement: Mandatory Optional

Effect on
Powers & Duties: Modifies Existing Adds New Eliminates Existing

Part II: Bill Provisions and the Estimated Fiscal Impact Relating to Local Government

SB 163 GA proposes to amend KRS 72.450 to allow a coroner who is in possession of a dead body to have the body buried or cremated and that the decision between burial or cremation shall be made by the coroner, fiscal court, consolidated local government, or urban-county government that has responsibility for the expense.

The fiscal impact of SB 163 GA on fiscal courts is expected to be positive but minimal when coroners choose cremation in lieu of burial. The cost of burial and the cost of cremation vary due to factors surrounding the cause of death, the availability of crematories, the availability of government-owned burial space, and the fiscal court's ability to negotiate costs associated with disposing of remains. In almost all cases, cremation is cheaper.

Most fiscal courts establish a reimbursable allowance per burial. It is expected that fiscal courts would establish lower reimbursement rates for cremations as well if the measure is enacted.

Data Source(s): LRC Staff, Kentucky Coroners Association

Preparer: Lauren Graves (JB) **Reviewer:** KHC **Date:** 2/27/24