

**Local Government Mandate Statement
Kentucky Legislative Research Commission
2025 Regular Session**

Part I: Measure Information

Bill Request #:	310	Bill #:	SB 37 GA
Document ID #:	3298	Sponsor:	Sen. Greg Elkins
Bill Title:	AN ACT relating to cremation of dead bodies.		

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

Office(s) Impacted: Coroners, Fiscal Courts

Requirement: Mandatory Optional

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

Other Fiscal Statement(s) that may exist: Actuarial Analysis Corrections Impact
 Health Benefit Mandate State Employee Health Plan

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

SB 37 proposes to amend KRS 72.450 to allow a coroner who is in possession of a dead body to bury or cremate it, and that the decision whether to bury or cremate shall be made by the coroner, fiscal court, consolidated local government, or urban-county government that has responsibility for the expense. Regardless of which party is responsible for the decision, they must consult the coroner prior to making it. In cases where the body is known to be of Jewish descent, the responsible party must also contact the Chabad of the Bluegrass or any successor entity to inquire if it wants to pay for the burial expense.

The fiscal impact of SB 37 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: JB **Reviewer:** MS (MDA) **Date:** 2/17/25