

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

**Part I: Measure Information**

<b>Bill Request #:</b>	310	<b>Bill #:</b>	SB 37 SCS 1
<b>Document ID #:</b>	3903	<b>Sponsor:</b>	Sen. Greg Elkins
<b>Bill Title:</b>	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.

**The fiscal impact of SB 37 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:** (MDA) **Date:** 2/7/25