

TENNESSEE GENERAL ASSEMBLY  
FISCAL REVIEW COMMITTEE



**FISCAL NOTE**

**HB 41**

January 14, 2009

**SUMMARY OF BILL:** Creates standards to be followed by a funeral establishment storing a dead human body that will not be embalmed.

**ESTIMATED FISCAL IMPACT:**

**Other Fiscal Impact – The Board of Funeral Directors and Embalmers will incur a one-time increase in expenditures of \$8,500 which includes \$7,500 for a rule-making hearing and \$1,000 for modifications to inspection forms. Each additional formal complaint hearing will have a cost of \$5,000. According to the Board, fees will be increased in an amount sufficient to cover increased expenditures.**

Assumptions:

- The Board anticipates an increase in complaints resulting in additional formal hearings which will require expert witness testimony in the decomposition stages of the human body.
- Pursuant to Tenn. Code Ann. § 4-3-1011, all regulatory boards are required to be self-supporting over a two-year period. According to the Board, a revenue increase will be required to comply with this requirement.
- As of June 30, 2008, the Board of Funeral Directors and Embalmers had a reserve balance of \$177,133.

**CERTIFICATION:**

This is to duly certify that the information contained herein is true and correct to the best of my knowledge.

A handwritten signature in cursive script that reads "James W. White".

James W. White, Executive Director

/sdl