

TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE



FISCAL NOTE

SB 2217 - HB 2288

March 9, 2014

SUMMARY OF BILL: Allows any eligible veteran and such veteran's spouse to be interred at no cost if buried in a Tennessee State Veterans Cemetery.

ESTIMATED FISCAL IMPACT:

Decrease State Revenue – Exceeds \$300,000

Assumptions:

- According to the Department of Veterans Affairs, the Department currently charges \$700 per eligible spouse and dependents for burial fees at the four Tennessee State Veterans Cemeteries.
- The Department received \$316,900 in burial fees for 528 eligible spouses and dependents in FY11/12 and \$349,281 in FY12/13 for 550 eligible spouses and dependents.
- The Department is reimbursed by the federal government for the cost of the veteran burials but not for the spouses or dependents.
- The Department uses the burial fees for spouses and dependents for perpetual care, improvements at the State's existing cemeteries as well as carry-forward funds for future cemeteries.
- The Department assumes the burials of eligible spouses and dependents will remain fairly constant and will result loss in revenue of at least \$300,000 per year.

CERTIFICATION:

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink, appearing to read "Lucian D. Geise".

Lucian D. Geise, Executive Director

/lsc