

TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE



FISCAL MEMORANDUM

SB 844 - HB 1187

April 3, 2019

SUMMARY OF ORIGINAL BILL: Removes the fee for the internment of an eligible veteran's spouse in a state veterans' cemetery.

FISCAL IMPACT OF ORIGINAL BILL:

Decrease State Revenue – Exceeds \$92,400/Current Services Fund

SUMMARY OF AMENDMENT (007346): Adds language to the original bill to specify the removal of an internment fee refers to the eligible veteran's most recent spouse.

FISCAL IMPACT OF BILL WITH PROPOSED AMENDMENT:

Unchanged from the original fiscal note.

Assumptions for the bill as amended:

- Pursuant to Tenn. Code Ann. § 46-6-107, the Department of Veterans Services (DVS) shall not charge a fee that exceeds \$300 for the internment of an eligible veteran's spouse. It is assumed the maximum of \$300 will be charged in any such instance.
- The DVS is reimbursed by the federal government for the cost of the veteran burials, but is not reimbursed for burials of spouses or dependents.
- According to information provided by DVS, the three-year average of in-ground spouse and dependent burials is 615.
- It is estimated that at least 50 percent of such burials, or a minimum of 308, were for veteran spouses. This number is estimated to remain constant in future years.
- The fee revenue related to the provisions of the legislation is deposited into the Current Services Fund within DVS for perpetual care and cemetery improvements.
- There will be a recurring decrease in state revenue to the Current Services Fund estimated to exceed \$92,400 (\$300 x 308).

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CERTIFICATION:

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

Handwritten signature of Krista Lee Carsner in black ink.

Krista Lee Carsner, Executive Director

/jmg