

TENNESSEE GENERAL ASSEMBLY  
FISCAL REVIEW COMMITTEE



**FISCAL NOTE**

**HB 520 - SB 1431**

February 13, 2019

**SUMMARY OF BILL:** Adds the high school equivalency exam, or HiSET®, to the list of qualifications for individuals that wish to apply for funeral director, embalmer, and apprentice applications under the Board of Funeral Directors and Embalmers (BFDE).

**ESTIMATED FISCAL IMPACT:**

**NOT SIGNIFICANT**

Assumptions:

- Funeral director, embalmer, and apprenticeship application prerequisites currently list the GED® in lieu of a high school diploma.
- The fiscal impact of adding the HiSET® to the list of qualifications in lieu of a high school diploma is estimated to be not significant for state and local government. The number of total applicants for a license or the number of total licenses issued by the BFDE will not be significantly impacted by the proposed legislation.
- Pursuant to Tenn. Code Ann. § 4-29-121, all regulatory boards are required to be self-sufficient over any two-year period. The BFDE experienced a deficit of \$136,881 in FY16-17, a surplus of \$132,889 in FY17-18, and a cumulative reserve balance of \$1,237,260 on June 30, 2018.

**IMPACT TO COMMERCE:**

**NOT SIGNIFICANT**

Assumption:

- Adding the HiSET® exam to the list of prerequisites in lieu of a high school diploma is not expected to significantly increase the number of funeral director, embalmer, and apprentice applicants. As a result, any impact to commerce or jobs in Tennessee is estimated to be not significant.

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**CERTIFICATION:**

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

A handwritten signature in black ink that reads "Krista Lee Carsner". The signature is written in a cursive, flowing style.

Krista Lee Carsner, Executive Director

/agr