

TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE



FISCAL NOTE

SB 844 - HB 1187

February 27, 2019

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

ESTIMATED FISCAL IMPACT:

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

Assumptions:

- 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).

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".

Krista Lee Carsner, Executive Director

/jmg