

TENNESSEE GENERAL ASSEMBLY  
FISCAL REVIEW COMMITTEE



**FISCAL NOTE**

**SB 975 - HB 1466**

March 6, 2019

**SUMMARY OF BILL:** Requires the Department of Military (DOM) to issue per diem, not to exceed \$20.00, to defray the cost of one meal for members of volunteer honor guards appearing at veterans' funerals, subject to availability of funds. Establishes an effective date of January 1, 2020.

**ESTIMATED FISCAL IMPACT:**

**Increase State Expenditure – Exceeds \$700/FY19-20  
Exceeds \$1,300/FY20-21 and Subsequent Years**

Assumptions:

- Under federal law, the U.S. Department of Defense is responsible for providing military funeral honors to eligible veterans when requested. The honor guard detail may be augmented with volunteers who are military veterans, including retirees; members of veteran service organizations (VSOs); or other approved organizations.
- Since 2003, the Tennessee National Guard utilizes soldiers financed by federal funds for military funerals. VSOs are currently utilized only in isolated incidents when soldiers are not available due to conflict in training periods and/or deployments.
- Based on information provided by DOM, members of VSOs are employed in an estimated one percent, or 11 military funerals annually in Tennessee, with an average of six volunteer participants per funeral.
- Given the proposed effective date for this legislation, there will be a half-year impact in FY19-20; therefore, the increase in state expenditures in FY19-20 is estimated to exceed \$660 [(11 funerals x 6 volunteer participants per funeral x \$20 per diem) x 50.0% half-year].
- The recurring increase in state expenditures is estimated to \$1,320 (11 funerals x 6 volunteer participants per funeral x \$20 per diem).

**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

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