

**LEGISLATIVE SERVICES AGENCY  
OFFICE OF FISCAL AND MANAGEMENT ANALYSIS**

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**FISCAL IMPACT STATEMENT**

**LS 6555**

**BILL NUMBER:** HB 1370

**NOTE PREPARED:** Jan 29, 2024

**BILL AMENDED:** Jan 25, 2024

**SUBJECT:** Cemetery Perpetual Care Fund.

**FIRST AUTHOR:** Rep. Carbaugh

**FIRST SPONSOR:**

**BILL STATUS:** 2<sup>nd</sup> Reading - 1<sup>st</sup> House

**FUNDS AFFECTED:**  GENERAL  
 DEDICATED  
 FEDERAL

**IMPACT:** State & Local

**Summary of Legislation:** This bill provides that a cemetery: (1) consisting solely of a columbarium installed before January 1, 2025; (2) that is located on property consisting of at least 40 acres that is owned by a nonprofit organization with a focus on veterans that is exempt from federal income taxation under Section 501(c)(3) of the Internal Revenue Code; and (3) that is located on property that was owned by the nonprofit organization before January 1, 2024; is not required to establish a perpetual care fund.

**Effective Date:** Upon passage.

**Explanation of State Expenditures:** *Summary* - This bill would exempt certain columbariums installed before January 1, 2025, from requirements pertaining to perpetual care funds. Under current law, violations of the requirements for perpetual care funds are punishable as a Level 5 felony, depending on mitigating and aggravating circumstances. The bill is not expected to impact felony convictions in the state pertaining to perpetual care funds.

**Additional Information** - A Level 5 felony is punishable by a prison term ranging from 1 to 6 years, with an advisory sentence of 3 years. The sentence depends on mitigating and aggravating circumstances. The marginal cost for medical care, food, and clothing is approximately \$4,456 annually, or \$12.21 daily, per prisoner.

**Explanation of State Revenues:** *Summary* - Exempting certain columbariums from requirements pertaining to perpetual care funds could decrease the number of Class C infraction, Class A misdemeanor, or Level 5 felony convictions in the state. However, this bill is not expected to have any impact on state revenue from court fees and fines.

*Additional Information* - The maximum fine for a (1) Level 5 felony is \$10,000 and (2) Class A misdemeanor is \$5,000, whereas the maximum judgment for a Class C infraction is \$500 which would be deposited in the General Fund. The total fee revenue per case would range between \$113 and \$135 for Level 5 felonies and Class A misdemeanors and between \$85.50 and \$103 for Class C infractions. The amount of court fees deposited will vary depending on whether the case is filed in a court of record or a municipal court. The following linked document describes the fees and distribution of the revenue: [Court fees imposed in criminal, juvenile, and civil violation cases.](#)

**Explanation of Local Expenditures:** A Class A misdemeanor is punishable by up to one year in jail. If less defendants are detained in county jails prior to their court hearings, local expenditures for jail operations may decrease. However, this bill is not expected to have an impact on local correctional facility costs.

**Explanation of Local Revenues:** This bill is not expected to impact local revenue from court fees. For cases filed in a court of record, the county general fund receives \$47.40 and qualifying municipalities receive a share of \$3.60. For cases filed in a municipal court, the county receives \$30, and the municipality receives \$46. The following linked document describes the fees and distribution of the revenue: [Court fees imposed in criminal, juvenile, and civil violation cases.](#)

**State Agencies Affected:** Department of Correction.

**Local Agencies Affected:** Trial courts, local law enforcement agencies.

**Information Sources:** Indiana Supreme Court, Indiana Trial Court Fee Manual; Department of Correction

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