

TENNESSEE GENERAL ASSEMBLY  
FISCAL REVIEW COMMITTEE



**FISCAL NOTE**

**SB 1041 - HB 1431**

February 27, 2019

**SUMMARY OF BILL:** Expands the definition of “cremation” to include any mechanical, chemical, thermal, or other professionally accepted process, including alkaline hydrolysis.

**ESTIMATED FISCAL IMPACT:**

**NOT SIGNIFICANT**

Assumptions:

- The proposed legislation is not estimated to increase the amount of crematory operator licensees, nor the amount of cremations performed.
- Any additional rulemaking or training of inspectors under the Board of Funeral Directors and Embalmers (BFDE) is estimated to be minimal and can be accomplished within existing resources.
- 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:

- The proposed legislation authorizes operators of crematories to utilize any professionally accepted process, instead of only the heating process of combustion; this is not estimated to have any significant impact to commerce or jobs in Tennessee.

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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