TENNESSEE GENERAL ASSEMBLY FISCAL REVIEW COMMITTEE



FISCAL MEMORANDUM

SB 1578 - HB 1615

February 11, 2020

SUMMARY OF ORIGINAL BILL: Authorizes the Department of Correction (DOC) to contribute state funds toward the funeral expenses of any correctional employee killed in the line of duty.

FISCAL IMPACT OF ORIGINAL BILL:

Increase State Expenditures – \$1,000/FY20-21 and Subsequent Years

SUMMARY OF AMENDMENT (014402): Deletes and replaces all language after the enacting clause. Authorizes any public employer to contribute public funds, as deemed appropriate by the head of the public employer, toward the funeral expenses of any public employee that is killed in the line of duty.

FISCAL IMPACT OF BILL WITH PROPOSED AMENDMENT:

Increase State Expenditures – Exceeds \$30,000/FY20-21 and Subsequent Years

Increase Local Expenditures –

Exceeds \$50,000/FY20-21 and Subsequent Years/Permissive

Assumptions for the bill as amended:

- According to the National Funeral Directors Association, the average funeral cost in the East South Central Region, which includes Tennessee, was \$7,353 in FY18-19.
- This analysis estimates additional items, including a headstone and a grave-side service, will be included and estimates the total cost of such funeral to be \$10,000.
- The proposed legislation defines a public employer as the state or a political subdivision of the state.
- Based on information provided by the Department of Commerce and Insurance, there
 has been an average of one state emergency responder and five local emergency
 responders killed in the line of duty death benefits issued each year over the last two
 fiscal years.

- In addition, 112 employees of the Tennessee Department of Transportation have been killed in line of duty from 1948 to 2018, for an average of 1.6 deaths per year (112 employees / 70 years).
- This analysis assumes the number of deaths in line of duty will remain constant in future fiscal years and correspond with the number of funeral expenses approved by the head of a public employer each fiscal year, for a total of at least 3 state employees and at least 5 local government employees.
- The recurring increase in state expenditures in FY20-21 and subsequent fiscal years resulting from the proposed legislation is estimated to exceed \$30,000 (\$10,000 x 3).
- Any action taken by a local government to contribute to public funds for a public employee killed in the line of duty is permissive.
- The recurring permissive increase in local government expenditures in FY20-21 and subsequent fiscal years resulting from the proposed legislation is estimated to exceed \$50,000 (\$10,000 x 5).

CERTIFICATION:

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

Krista Lee Carsner, Executive Director

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