

Department of Legislative Services  
Maryland General Assembly

**FISCAL NOTE**

Senate Bill 146 (Senator McFadden)

Finance

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**Cemeteries - Exemption from Registration and Permitting**

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This bill exempts nonprofit organizations created before 1900 by an act of the General Assembly from the registration and permitting requirements of the Maryland Cemetery Act.

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**Fiscal Summary**

**State Effect:** Potential minimal impact on the Cemetery Oversight Fund.

**Local Effect:** None.

**Small Business Effect:** Potential minimal impact.

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**Fiscal Analysis**

**State Effect:** The number of nonprofit organizations created before 1900 by an act of the General Assembly is not known, although it is assumed to be minimal. Accordingly, exempting these organizations from the registration and permitting requirements is not expected to significantly affect State finances. The Office of Cemetery Oversight, which was established in 1997 to regulate the death care industry, administers the registration and permitting requirements. The Office of Cemetery Oversight is specially funded from registration and permitting fees. These fees are used to cover the cost of maintaining the Office of Cemetery Oversight. The bill's exemption is not expected to significantly affect operating costs and therefore would not significantly affect the Cemetery Oversight Fund.

**Small Business Effect:** The effect on small businesses depends on the number of nonprofit organizations which would be exempt from the registration and permitting fees as a result of the bill. The number of nonprofit organizations created before 1900 by an act of the General Assembly is not known. There are approximately 1,400 cemeteries in the State. The

majority of these cemeteries are small businesses. This bill would positively affect these small entities by eliminating the administrative costs associated with registration and permitting.

This bill could result in slightly higher registration and permitting fees for small cemeteries which are not exempted. The total registration and permitting fees collected toward the Cemetery Oversight Fund must reflect the total cost of maintaining the Office of Cemetery Oversight. Thus, the Office of Cemetery Oversight would have to cover its costs from fees collected from fewer businesses. As a result, the Office of Cemetery Oversight might need to increase the amount of the fee collected from the remaining regulated organizations so that total revenues reflect total operating costs.

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**Information Sources:** Department of Labor, Licensing, and Regulation; Secretary of State; Department of Legislative Services

**Fiscal Note History:** First Reader - February 2, 1998  
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