

Department of Legislative Services  
Maryland General Assembly  
1999 Session

FISCAL NOTE

House Bill 1031 (Delegate J. Kelly, *et al.*)

Economic Matters

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Office of Cemetery Oversight - Religious, Nonprofit Cemeteries

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This bill exempts a person that owns and operates a bona fide religious, nonprofit cemetery from the registration and permitting requirements of the Maryland Cemetery Act. Current law exempts a person that owns/operates a bona fide religious, nonprofit cemetery only if the person does not sell preneed goods.

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Fiscal Summary

**State Effect:** Minimal decrease in special fund revenues from permit and registration fees.

**Local Effect:** None.

**Small Business Effect:** Minimal. The bill exempts approximately six to ten bona fide religious nonprofit cemeteries from permit and registration fees.

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Fiscal Analysis

**State Effect:** There are approximately six to ten bona fide religious, nonprofit cemeteries that sell preneed goods in Maryland. This bill exempts these cemeteries from the permit fees, and exempts the owners, operators, and sales counselors from the registration fees. The Office of Cemetery Oversight recently set the following biannual fees.

- \$100 permit fee

- \$3 fee per contract exceeding \$250
- \$75 owner/operator registration fee
- \$50 sales counselor fee
- \$25 sales counselor fee

The loss of revenues resulting from the bill's permit and registration exemption would depend on the number of individuals employed by and the number of contracts exceeding \$250 entered into by the six to ten cemeteries affected by the bill.

However, it should be noted that the original agency projection of the fees required to fund operations were based solely on revenues generated from the *for-profit* cemetery sector. Therefore, the bill would not cause a loss of *expected* revenues. The proposed fiscal 2000 operating budget assumes special fund revenues of \$170,000 for the office.

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**Information Source:** Department of Labor, Licensing, and Regulation

**Fiscal Note History:** First Reader - March 10, 1999

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