

**Department of Legislative Services**  
Maryland General Assembly  
2022 Session

**FISCAL AND POLICY NOTE**  
**First Reader**

House Bill 1251  
(Delegate C. Branch, *et al.*)  
Health and Government Operations

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**Department of Veterans Affairs - Burial in State Veterans' Cemeteries - Spouses and Dependents**

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This bill prohibits the Maryland Department of Veterans Affairs (MDVA) from charging for opening and closing the plot for burial of an eligible spouse or dependent of a veteran at a State veterans' cemetery.

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**Fiscal Summary**

**State Effect:** MDVA special fund revenues decrease, likely by a significant amount, beginning in FY 2023 from the prohibition on charging for the burial of a veterans' eligible spouse or dependent. General and federal fund expenditures increase accordingly to maintain the MDVA Cemetery Program, as discussed below.

**Local Effect:** The bill is not anticipated to materially affect local government operations or finances.

**Small Business Effect:** None.

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**Analysis**

**Current Law:** MDVA is authorized to establish one or more cemeteries in the State for the burial of veterans and their eligible spouse or dependents as authorized by the Secretary of Veterans Affairs. MDVA's Cemetery Program operates and maintains five veterans' cemeteries to provide for their internment.

To qualify for a plot in the State veterans' cemetery, the applicant must be a veteran who meets the requirements for burial at a national veterans' cemetery or an eligible spouse or dependent of a veteran who meets specified requirements. In addition, if the applicant is a veteran, the veteran must also have been a resident of the State (1) when the veteran entered

the armed forces; (2) when the veteran died; or (3) for two years, unless, for a reason that MDVA finds compelling, MDVA waives the time period. In a plot that is allotted to a veteran, MDVA must bury the veteran and any member of the immediate family who is an eligible spouse or dependent of the veteran if the family member can be buried in a space above or below the veteran or in the next available plot.

MDVA must bury the veteran without charge. For the burial of a member of the immediate family who is an eligible spouse or dependent, MDVA may set a fee that does not exceed the cost of burial.

**State Fiscal Effect:** An eligible veteran receives a burial plot, grave liner, headstone, and interment services at no expense. Effective November 1, 2021, the burial cost for a veteran's dependent is \$828 (inclusive of casketed and cremated interments and liner costs). MDVA advises that, in fiscal 2021, the department provided interment services for 1,407 dependents. Fees collected for the interment of veterans' dependents maintains the Cemetery Program; any loss of fee revenue will result in an increase in general and federal fund expenditures to ensure the viability of the program.

*For illustrative purposes only*, if the number of interments for veterans' dependents remains constant (1,407), special fund revenues decrease by \$1.16 million annually beginning in fiscal 2023. General and federal fund expenditures increase accordingly to offset the decrease in special fund revenues otherwise used for the Cemetery Program. To the extent that the number of interments of veterans' dependents is less than 1,407 annually, the impact is reduced. Conversely, to the extent that a greater number of veterans' dependents seek burial in a State veterans' cemetery under the bill, the resulting revenue loss (and the amount of general and federal funds required to backfill funding for the Cemetery Program) increases.

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## Additional Information

**Prior Introductions:** None.

**Designated Cross File:** None.

**Information Source(s):** Department of Veterans Affairs; Department of Legislative Services

**Fiscal Note History:** First Reader - March 4, 2022  
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