

Department of Legislative Services
Maryland General Assembly
2023 Session

FISCAL AND POLICY NOTE
First Reader

Senate Bill 490 (Senator Brooks)
Education, Energy, and the Environment

**Department of Veterans Affairs – Burial in State Veterans’ Cemeteries – Spouses
and Dependents**

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.

Fiscal Summary

State Effect: MDVA special fund revenues decrease, likely by a significant amount, (\$1.24 million based on FY 2022 burials) beginning in FY 2024 from the prohibition on charging for the opening and closing of the plot for 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.

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 U.S. 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 member 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 2022, the burial cost for a veteran's dependent is \$893 (inclusive of casketed and cremated interments and liner costs). MDVA advises that, in fiscal 2022, the department provided interment services for 1,388 dependents. Fees collected for the interment of veterans' dependents maintains the Cemetery Program. As special fee revenues are collected at an amount to cover expenditures, there is no special fund balance. Any loss of fee revenues will result in a corresponding 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 (1,388), special fund revenues decrease by \$1.24 million annually beginning in fiscal 2024. 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 1,388 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.

Additional Information

Prior Introductions: Similar legislation has been introduced within the last three years. See HB 1251 of 2022.

Designated Cross File: HB 480 (Delegate Rogers, *et al.*) - Health and Government Operations.

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

Fiscal Note History: First Reader - February 16, 2023
js/jc

Analysis by: Thomas S. Elder

Direct Inquiries to:
(410) 946-5510
(301) 970-5510