

Department of Legislative Services
 Maryland General Assembly
 2025 Session

FISCAL AND POLICY NOTE
First Reader

Senate Bill 354 (Senator Salling)
 Education, Energy, and the Environment

Maryland Inventory of Cemeteries and Burial Sites Workgroup - Establishment

This bill establishes a Maryland Inventory of Cemeteries and Burial Sites Workgroup, staffed by the Maryland Historical Trust (MHT) and the Office of Cemetery Oversight (OCO). By December 1, 2025, the workgroup must report its findings and recommendations to the Governor and the General Assembly. **The bill takes effect July 1, 2025, and terminates June 30, 2026.**

Fiscal Summary

State Effect: General fund expenditures increase by \$42,200 and special fund expenditures increase by \$39,200 in FY 2026 only. Revenues are not affected.

(in dollars)	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Revenues	\$0	\$0	\$0	\$0	\$0
GF Expenditure	42,200	0	0	0	0
SF Expenditure	39,200	0	0	0	0
Net Effect	(\$81,400)	\$0	\$0	\$0	\$0

Note: () = decrease; GF = general funds; FF = federal funds; SF = special funds; - = indeterminate increase; (-) = indeterminate decrease

Local Effect: None.

Small Business Effect: None.

Analysis

Bill Summary: The workgroup must:

- identify and review the various definitions of the terms “cemetery,” “burial group,” “burial site,” and any related terms in the Maryland Annotated Code and recommend a single definition for each term;
- identify and evaluate current cemetery documentation practices used by county governments and municipal cultural resource management and historic preservation programs, nonprofit preservation organizations, and private entities;
- identify and evaluate cemetery inventory systems implemented in other states to determine best practices for and challenges to designing, implementing, and maintaining a cemetery inventory system in the State;
- evaluate existing cemetery inventories maintained by county governments, historic preservation programs, and genealogical organizations to determine the best methods for integrating existing information into a State cemetery inventory system;
- identify and recommend a set of categories for data collection and maintenance and system functions, including a public search function, for a State cemetery inventory system;
- recommend the appropriate entity to collect data for and maintain a State cemetery inventory system;
- determine the cost of designing, implementing, and maintaining a State cemetery inventory system and recommend a source of funding to implement a State cemetery inventory system beginning in fiscal 2027; and
- evaluate the feasibility and cost of establishing a grant program to provide financial assistance to governmental entities and nonprofit genealogical and historical organizations to expedite identification of cemeteries and recommend the funding amount and source for a grant program beginning in fiscal 2027.

Current Law:

Maryland Historical Trust

MHT is established in State law as a body corporate and an instrumentality of the State, and is given various authority and duties in statute, including to (1) carry out programs and activities to protect, preserve, and encourage the preservation of historic properties; (2) administer programs of financial and technical assistance for historic preservation projects; and (3) make recommendations on the certification and eligibility of historic properties for tax incentives and other programs of public assistance.

Office of Cemetery Oversight

OCO's primary responsibilities are to register and monitor individuals and businesses engaged in the operation of cemeteries and burial goods businesses in Maryland. This includes individuals and companies that sell funerary monuments and memorials on a retail basis. OCO also regulates and provides registration for crematories and reduction facilities under its jurisdiction in the State.

State Expenditures: General fund expenditures increase by \$42,178 and special fund expenditures increase by \$39,198 in fiscal 2026 only. This estimate reflects the cost of MHT and OCO each hiring one contractual staff from July through December 2025, with MHT's costs covered by general funds and OCO's costs covered by special funds (Cemetery Oversight Fund). MHT and OCO indicate that the work associated with staffing the workgroup cannot be absorbed by their existing staff. The estimate includes salaries, fringe benefits, one-time start-up costs, and ongoing operating expenses.

Contractual Positions	2.0
Salaries and Fringe Benefits	\$67,190
Operating Expenses	<u>14,186</u>
Total FY 2026 State Expenditures	\$81,376
FY 2026 General Fund Expenditures	\$42,178
FY 2026 Special Fund Expenditures	\$39,198

This estimate does not include any health insurance costs that could be incurred for specified contractual employees under the State's implementation of the federal Patient Protection and Affordable Care Act.

Any legal research/analysis associated with the workgroup's responsibilities is expected to be handled with existing budgeted resources of the Office of the Attorney General.

Additional Information

Recent Prior Introductions: Similar legislation has not been introduced within the last three years.

Designated Cross File: HB 509 (Delegate Simmons, *et al.*) - Health and Government Operations.

Information Source(s): Maryland Department of Labor; Maryland Department of Planning; Maryland Department of Transportation; Maryland State Archives; Department of Legislative Services

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