
MARYLAND DEPARTMENT OF LABOR LETTER OF INFORMATION ON SB 963.

TO: Senate Budget and Taxation
FROM: Deborah Rappazzo, Executive Director, Office of Cemetery Oversight
DATE: March 4, 2025
BILL: SB 963 Abandoned and Neglected Cemeteries Fund - Establishment and Income Tax Checkoff

Senate Bill 963, entitled Abandoned & Neglected Cemeteries Fund - Establishment and Income Tax Checkoff, will create a fund to restore and maintain cemeteries that, for any number of reasons, have fallen into disrepair. The Office of Cemetery Oversight (“OCO”) will oversee the Fund to restore and maintain cemeteries that have deteriorated due to abandonment and neglect.

Taxpayers will be able to make donations to the fund through their State Income Tax form via a prompt asking for a minimum of a \$1 donation. These donations would be placed in the “Abandoned & Neglected Cemeteries Fund.” These donations will then be used to administer the Fund, which will pay for the maintenance of abandoned and neglected cemeteries in the State of Maryland.

The Office of Cemetery Oversight is committed to fulfilling its regulatory authority to register and monitor Maryland sole proprietorships, individuals, partnerships, corporations and limited liability companies operating cemeteries, as well as upholding ethical standards related to the operation of cemeteries

For questions, please contact Andrew Fulginiti, at Andrew.Fulginiti@maryland.gov