

**LEGISLATIVE SERVICES AGENCY
OFFICE OF FISCAL AND MANAGEMENT ANALYSIS**

301 State House
(317) 232-9855

FISCAL IMPACT STATEMENT

LS 7145
BILL NUMBER: SB 350

DATE PREPARED: Dec 28, 1998
BILL AMENDED:

SUBJECT: Religious exemption from use of a funeral director.

FISCAL ANALYST: Bernadette Bartlett
PHONE NUMBER: 232-9586

FUNDS AFFECTED: **GENERAL**
DEDICATED
FEDERAL

IMPACT: State

Summary of Legislation: This bill exempts licensed physicians who are members of or who serve a religious group opposed to using the services of a funeral director from having to be licensed as a funeral director in order to perform funeral services. A physician providing funeral services is prohibited from charging more than the cost of the services. A physician providing funeral services must obtain the services of a funeral director to the extent the physician lacks the skills or facilities to provide the funeral services in a manner that is consistent with the public health and safety. A physician is prohibited from providing funeral services where the services are provided as part of a relationship between the physician and a corporation. This bill allows a local health official to issue a permit for the disposition of a body to a physician allowed to provide funeral services because of religious considerations.

Effective Date: July 1, 1999.

Explanation of State Expenditures:

Explanation of State Revenues: This bill exempts licensed physicians who are members of or who serve a religious group opposed to using the services of a funeral director from having to be licensed as a funeral director. This provision could result in a decrease in revenue collected from license fees issued to funeral directors. The overall impact is expected to be insignificant.

As a point of information, the fee for the initial issuance of a funeral director's license is \$30 in years ending in an odd number and \$15 for initial licenses issued in a year ending in an even number. The fee for a renewal is \$30. For fiscal year 1997, \$71,480 was collected from funeral director license fees. For fiscal year 1996, \$16,228 was collected. License fees are deposited in the State General Fund.

Explanation of Local Expenditures:

Explanation of Local Revenues:

State Agencies Affected: Professional Licensing Agency

Local Agencies Affected:

Information Sources: Michelle Smith, Fiscal Officer, Professional Licensing Agency (317) 232-2510 and the Indiana Professional Licensing Agency 1999-01 Biennial Budget Transmittal as submitted to the State Budget Director on August 21, 1998.