

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

301 State House
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FISCAL IMPACT STATEMENT

LS 7749
BILL NUMBER: SB 450

DATE PREPARED: Jan 12, 1999
BILL AMENDED:

SUBJECT: Grave markers for veterans.

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FUNDS AFFECTED: **GENERAL**
 DEDICATED
 FEDERAL

IMPACT: State & Local

Summary of Legislation: This bill increases the amount provided by a county from \$30 to \$100 to cover the cost of setting a grave marker provided by the federal government for a person who served as a member of the armed forces of the United States.

The bill also requires the cemetery, consumer, and State Department of Health members of the State Board of Funeral and Cemetery Service to establish standards before January 1, 2000, for setting a grave marker provided by the federal government to a member of the armed forces or other qualified person. It specifies that the standards must require a person who sets the grave marker to do so in the most economical manner possible.

Effective Date: Upon passage; January 1, 2000.

Explanation of State Expenditures:

Explanation of State Revenues:

Explanation of Local Expenditures: This bill would increase the allowance for setting a federally provided veteran's grave marker by \$70. This allowance is paid by the county. Either a bronze plate or a granite tablet is provided by the federal government. According to the Indiana Cemetery Association, the charge for setting the marker varies widely from location to location. Some cemeteries or contractors don't charge anything as a courtesy to the veteran's family. For others, the amount charged to set the marker depends on several factors including:

- 1) Whether a Care Fund Deposit is required;
- 2) Whether the charge is for only the foundation or includes labor;
- 3) Whether they are setting a bronze plate or granite tablet;
- 4) Whether there is a flat fee or if the fee is based on square inch; or

5) Whether a flower vase is required.

According to the Veterans Administration, about 3,500 markers were provided for veterans in all states in 1997. The Veterans Administration does not have data on the number of markers or deaths by state. However, the Census Bureau estimates that Indiana represents 2.19% of the total U.S. population. Using the population estimate, it is estimated that the number of markers set for Indiana veterans is approximately 75 - 100 per year. Based on this information, the maximum additional expense for counties is estimated to amount to \$7,000 statewide per year. Funding for the setting of grave markers comes from the county General Fund.

Explanation of Local Revenues:

State Agencies Affected: State Board of Funeral and Cemetery Service.

Local Agencies Affected: Counties.

Information Sources: Indiana Department of Veterans Affairs; Randy Fairchild, Tippecanoe County Veterans' Service Officer; Rick Randle and Lisa Goebel, U.S. Department of Veterans Affairs; United States Bureau of the Census.