



**SOUTH CAROLINA REVENUE AND FISCAL AFFAIRS OFFICE**  
**STATEMENT OF ESTIMATED FISCAL IMPACT**  
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<b>Bill Number:</b>	H. 3806	Introduced on January 30, 2019
<b>Author:</b>	Gilliard	
<b>Subject:</b>	Preservation and Protection of Cemeteries	
<b>Requestor:</b>	House Medical, Military, Public, and Municipal Affairs	
<b>RFA Analyst(s):</b>	Shuford	
<b>Impact Date:</b>	February 14, 2019	

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### **Fiscal Impact Summary**

We expect that the local expenditure impact of this bill is undetermined given the permissive nature of the bill's provisions that allow counties and municipalities by ordinance to maintain, preserve, and protect cemeteries within their jurisdictions.

### **Explanation of Fiscal Impact**

#### **Introduced on January 30, 2019**

#### **State Expenditure**

N/A

#### **State Revenue**

N/A

#### **Local Expenditure**

This bill allows counties and municipalities to maintain any cemetery located within its jurisdiction when a county or municipality determines that the cemetery has been abandoned or is not being maintained. Current statute allows counties and municipalities to preserve and protect these cemeteries.

Counties and municipalities may provide by ordinance that the owner or operator of an active cemetery shall maintain, preserve, and protect the cemetery. Also by ordinance, counties and municipalities may notify a cemetery owner or operator of conditions needing correction, require actions to correct conditions, provide terms under which a county or municipal employee or contractor may enter the cemetery to correct conditions, and impose a lien upon the cemetery, collectable as a county or municipal tax, for the cost of cemetery maintenance.

We expect that local expenditures may be increased if a county or municipality chooses to maintain, preserve, and protect an abandoned or active cemetery. However, the additional expenditures may be recouped by the imposition of a lien on the cemetery. While we anticipate that the potential additional expenditures may be repaid in most cases, we expect that the impact of this bill on statewide local expenditures is undetermined given the permissive nature of the bill's provisions that allow counties and municipalities by ordinance to maintain, preserve, and protect cemeteries within their jurisdictions.

The Revenue and Fiscal Affairs Office contacted all forty-six county governments and the municipal association regarding the expenditure impact of this bill. Florence County indicated that the provisions of the bill will require one additional employee to review maintenance conditions of the cemeteries located in the county. Additional expenditures for one employee and operating expenses for a vehicle, insurance, and fuel would total \$50,000 per year. Charleston and Lancaster Counties indicate that the bill will have no expenditure impact unless the county council chooses to assume the maintenance responsibility. Due to the limited number of responses from the counties and municipalities surveyed and the permissive nature of the bill, our office is not able to determine the expenditure impact of this bill on county and municipal governments.

**Local Revenue**

N/A



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Frank A. Rainwater, Executive Director