

COMMITTEE ON LEGISLATIVE RESEARCH  
OVERSIGHT DIVISION

**FISCAL NOTE**

L.R. No.: 4533H.02C  
 Bill No.: HCS for HB 1988  
 Subject: Military Affairs; Veterans; Funerals and Funeral Directors  
 Type: Original  
 Date: April 22, 2024

Bill Summary: This proposal modifies provisions relating to funding military honor details.

**FISCAL SUMMARY**

<b>ESTIMATED NET EFFECT ON GENERAL REVENUE FUND</b>			
FUND AFFECTED	FY 2025	FY 2026	FY 2027
<b>Total Estimated Net Effect on General Revenue</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

<b>ESTIMATED NET EFFECT ON OTHER STATE FUNDS</b>			
FUND AFFECTED	FY 2025	FY 2026	FY 2027
Missouri Coroner's Training	(\$184,872)	(\$221,846)	(\$221,846)
Missouri National Guard Trust	\$2,033,589	\$2,440,306	\$2,440,306
<b>Total Estimated Net Effect on <u>Other</u> State Funds</b>	<b>\$1,848,717</b>	<b>\$2,218,460</b>	<b>\$2,218,460</b>

Numbers within parentheses: () indicate costs or losses.

<b>ESTIMATED NET EFFECT ON FEDERAL FUNDS</b>			
<b>FUND AFFECTED</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>
<b>Total Estimated Net Effect on <u>All</u> Federal Funds</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

<b>ESTIMATED NET EFFECT ON FULL TIME EQUIVALENT (FTE)</b>			
<b>FUND AFFECTED</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>
<b>Total Estimated Net Effect on FTE</b>	<b>0</b>	<b>0</b>	<b>0</b>

- Estimated Net Effect (expenditures or reduced revenues) expected to exceed \$250,000 in any of the three fiscal years after implementation of the act or at full implementation of the act.
- Estimated Net Effect (savings or increased revenues) expected to exceed \$250,000 in any of the three fiscal years after implementation of the act or at full implementation of the act.

<b>ESTIMATED NET EFFECT ON LOCAL FUNDS</b>			
<b>FUND AFFECTED</b>	<b>FY 2025</b>	<b>FY 2026</b>	<b>FY 2027</b>
<b>Local Government</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

## FISCAL ANALYSIS

### ASSUMPTION

#### §193.265 – Funding for military honor detail program

Officials from the **Missouri National Guard (MONG)** state this proposal will have a positive fiscal impact to the Missouri National Guard Trust Fund. Additional resources allow the MONG's Military Funeral Honors program to better provide service to fallen veterans and their families.

Officials from the **Department of Health and Senior Services (DHSS)** state §193.265.1 and .2 reduce the death certificate fee allocation to the Missouri Coroner's Training Fund from \$1.00 to \$.50 per certificate. In 2023, the Bureau of Vital Records issued 7,300 death certificates and Local Public Health Authorities issued 436,392 death certificates for an annual decrease in revenue to the Coroner's Training Fund of \$221,846  $((7,300 + 436,392) \times \$0.50)$ . This fund is used for the benefit of the Missouri Coroner's and Medical Examiner's Association as established in §58.208, RSMo.

**Oversight** notes the provisions in §193.265.1 and .2 provide that the fee for a copy of death certificate is to increase \$5 for per copy. In addition, subsection .1 provides that 0.50 cents per death certificate that formerly went to the Coroner's Training Fund will now go to the Missouri National Guard trust fund to be used to fund military honor details.

Oversight is unsure how the provisions in subsection 193.265.2 (with the fees to be divided equally between the Missouri State Coroner's Training Fund and the Missouri National Guard Fund) interacts with subdivision 1 (reduction to Coroner's Fund and a \$5.50 increase per certificate to the Missouri National Guard Fund). Oversight has requested additional information from the DHSS.

Oversight notes receipts into the Coroners' Training Fund (0846) for the prior two years have been:

FY 2023	\$314,307	(half would be \$157,154)
FY 2022	\$317,100	(half would be \$158,550)

For purposes of the fiscal note, Oversight will utilize DHSS' estimates and assume a \$.050 decrease per death certificate to the Missouri State Coroner's Training Fund and a \$5.50 increase to the Missouri National Guard Fund. Once Oversight receives additional information from the DHSS, we will determine if an updated fiscal note is needed.

Officials from the **Department of Commerce and Insurance**, the **Department of Public Safety – Missouri Veterans Commission** and the **Newton County Health Department** each

assume the proposal will have no fiscal impact on their respective organizations. **Oversight** does not have any information to the contrary. Therefore, Oversight will reflect a zero impact in the fiscal note for these agencies.

Officials from the **Department of Revenue** defer to the Department of Health and Senior Services for response relating to the fiscal impact of this proposal on their organization.

**Oversight** only reflects the responses received from state agencies and political subdivisions; however, other local public health agencies were requested to respond to this proposed legislation but did not. A listing of political subdivisions included in the Missouri Legislative Information System (MOLIS) database is available upon request.

<u>FISCAL IMPACT – State Government</u>	FY 2025 (10 Mo.)	FY 2026	FY 2027
<b>MISSOURI CORONER’S TRAINING FUND (0846)</b>			
<u>Loss – DHSS - reduction in fees collected (from \$1 to \$0.50) (§193.265)</u>	<u>(\$184,872)</u>	<u>(\$221,846)</u>	<u>(\$221,846)</u>
<b>ESTIMATED NET EFFECT ON THE MISSOURI CORONER’S TRAINING FUND</b>	<b><u>(\$184,872)</u></b>	<b><u>(\$221,846)</u></b>	<b><u>(\$221,846)</u></b>
<b>MISSOURI NATIONAL GUARD TRUST FUND (0900)</b>			
<u>Income – MONG – increase in fees received from death certificates from \$0.50 from Missouri Coroner’s Fund (§193.265.1) p.3-4</u>	\$184,872	\$221,846	\$221,846
<u>Income – MONG – increase in fees received from death certificates by \$5 (§193.265)</u>	<u>\$1,848,717</u>	<u>\$2,218,460</u>	<u>\$2,218,460</u>
<b>ESTIMATED NET EFFECT ON THE MISSOURI NATIONAL GUARD TRUST FUND</b>	<b><u>\$2,033,589</u></b>	<b><u>\$2,440,306</u></b>	<b><u>\$2,440,306</u></b>

<u>FISCAL IMPACT – Local Government</u>	FY 2025 (10 Mo.)	FY 2026	FY 2027
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

FISCAL IMPACT – Small Business

No direct fiscal impact to small businesses would be expected as a result of this proposal.

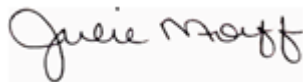
FISCAL DESCRIPTION

This proposal increases the fee charged for death certificates by \$5. In addition, 50 cents per death certificate previously used to fund Coroner’s training will be added to the \$5. Funding will be used to fund military honor details.

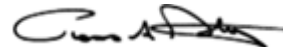
This legislation is not federally mandated, would not duplicate any other program and would not require additional capital improvements or rental space.

SOURCES OF INFORMATION

Department of Commerce and Insurance  
 Department of Health and Senior Services  
 Department of Revenue  
 Department of Public Safety - Missouri Veterans Commission  
 Missouri National Guard  
 Newton County Health Department



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 Director  
 April 22, 2024



Ross Strobe  
 Assistant Director  
 April 22, 2024