

**LEGISLATIVE BUDGET BOARD**  
**Austin, Texas**

**FISCAL NOTE, 81ST LEGISLATIVE REGULAR SESSION**

**March 30, 2009**

**TO:** Honorable Royce West, Chair, Senate Committee on Intergovernmental Relations

**FROM:** John S. O'Brien, Director, Legislative Budget Board

**IN RE: SB1103** by Duncan (Relating to the use of a perpetual trust fund for a cemetery by certain municipalities.), **As Introduced**

<b>No fiscal implication to the State is anticipated.</b>
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The bill would amend Section 713.008, Health and Safety Code, to authorize certain municipalities to abolish the municipality's perpetual trust fund for a cemetery and use the fund for permanent improvements to the cemetery.

Under current statute, Section 713.008 applies to municipalities located in a county with a population of no less than 128,000 and no more than 133,000. The provisions of the bill would change the applicability to add municipalities in counties with a population of up to 300,000.

**Local Government Impact**

Authorizing use of funds for permanent improvements to a cemetery from an existing source would provide a savings from any other revenue source that would otherwise be used to fund improvements. The fiscal implications would depend on the amount of money in the perpetual trust fund and the cost of needed improvements.

No significant fiscal implication to units of local government is anticipated.

**Source Agencies:**

**LBB Staff:** JOB, DB