

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

**FISCAL NOTE, 82ND LEGISLATIVE REGULAR SESSION**

**May 5, 2011**

**TO:** Honorable John Carona, Chair, Senate Committee on Business & Commerce

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

**IN RE: HB2495** by Hernandez Luna (Relating to cemeteries and perpetual care cemetery corporations; providing a penalty.), **As Engrossed**

**No significant fiscal implication to the State is anticipated.**

The bill would amend the Health and Safety Code relating to cemeteries and perpetual care cemetery corporations. The bill would also amend the authority of the Banking Commission regarding fees charged to perpetual care cemetery corporations.

Based on the analysis of the Office of the Attorney General and the Funeral Services Commission it is assumed that duties and responsibilities associated with implementing the provisions of the bill could be accomplished by utilizing existing resources.

Based on the analysis of the Comptroller of Public Accounts this legislation would do one or more of the following: create or recreate a dedicated account in the General Revenue Fund, create or recreate a special or trust fund either with or outside of the Treasury, or create a dedicated revenue source. Legislative policy, implemented as Government Code 403.094, consolidated special funds (except those affected by constitutional, federal, or other restrictions) into the General Revenue Fund as of August 31, 1993 and eliminated all applicable statutory revenue dedications as of August 31, 1995. Each subsequent Legislature has reviewed bills that affect funds consolidation. The fund, account, or revenue dedication included in this bill would be subject to funds consolidation review by the current Legislature.

Costs associated with the implementation of the bill for the Department of Banking, and the Department of Savings and Mortgage Lending are not considered in this analysis because fiscal impacts for these agencies would be realized outside of the Treasury due to these agencies being Self-Directed and Semi-Independent.

**Local Government Impact**

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

**Source Agencies:** 302 Office of the Attorney General, 513 Funeral Service Commission, 304 Comptroller of Public Accounts, 450 Department of Savings and Mortgage Lending, 451 Department of Banking

**LBB Staff:** JOB, RAN, AG, MW