

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

**FISCAL NOTE, 88TH LEGISLATIVE REGULAR SESSION**

**April 16, 2023**

**TO:** Honorable Stephanie Klick, Chair, House Committee on Public Health

**FROM:** Jerry McGinty, Director, Legislative Budget Board

**IN RE: HB2814 by Shaheen (Relating to the ownership and operation of columbariums by funeral establishment license holders.), As Introduced**

**There would be an indeterminate fiscal impact to the state because the number of funeral homes that may establish a columbarium cannot be estimated; therefore, the amount of revenue that would be collected from licensure of these funeral homes is unknown.**

This bill would amend Section 635.351 of Occupations Code to allow funeral establishments to own and operate a columbarium as defined by Section 711.001 of the Health and Safety Code, for the purpose of storing cremated remains.

The bill would require a funeral establishment that owns or operate a columbarium to establish a perpetual care and maintenance fund to support the continue care, maintenance, and transition of stored remains of the columbarium. In addition, the funeral establishment would be required to own the property where columbarium is located. There would be an indeterminate fiscal impact to the state. The number of funeral homes that may establish a columbarium cannot be estimated; therefore, the amount of revenue that would be collected from licensure of these funeral homes is unknown.

This bill would take effect September 1, 2023.

**Local Government Impact**

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

**Source Agencies:** 513 Funeral Service Commission

**LBB Staff:** JMc, NPe, GDZ, JBel