



SOUTH CAROLINA REVENUE AND FISCAL AFFAIRS OFFICE
STATEMENT OF ESTIMATED FISCAL IMPACT
 (803)734-0640 • RFA.SC.GOV/IMPACTS

Bill Number: H. 3197 Amended by the House of Representatives on March 8, 2018
Author: King
Subject: Permits for Cremation
Requestor: Senate Judiciary
RFA Analyst(s): Heineman
Impact Date: April 27, 2018

Estimate of Fiscal Impact

	FY 2018-19	FY 2019-20
State Expenditure		
General Fund	\$0	\$0
Other and Federal	\$0	\$0
Full-Time Equivalent Position(s)	0.00	0.00
State Revenue		
General Fund	\$0	\$0
Other and Federal	\$0	\$0
Local Expenditure	\$0	\$0
Local Revenue	See Below	\$0

Fiscal Impact Summary

This bill is not expected to have a local expenditure impact to counties since the activities that will be conducted by county coroners and medical examiners are in the normal course of their daily business and can be absorbed within existing resources.

This bill amends current law by banning coroners, deputy coroners, medical examiners, or deputy medical examiners from charging a fee to a person to acquire a cremation permit. This bill is expected to decrease local revenue by at least \$333,390 for the fourteen counties that reported they charge a fee for cremation permits since this bill removes their ability to charge this fee. This amount could be greater if additional counties, which are not included in this analysis, are charging cremation permit fees.

In addition, this bill bans a coroner or medical examiner from charging a fee for a Burial-Removal-Transit (BRT) permit. The local revenue impact for BRT permit fees is undetermined since the amount of data received is insufficient to yield an estimate of the total revenues collected by counties for BRT permit fees.

Explanation of Fiscal Impact

Amended by the House of Representatives on March 8, 2018

State Expenditure

N/A

State Revenue

N/A

Local Expenditure

N/A

Local Revenue

This bill amends current law by banning coroners, deputy coroners, medical examiners, or deputy medical examiners from charging a fee to a person to acquire a cremation permit. Under current law, coroners, deputy coroners, medical examiners, or deputy medical examiners may charge a fee to a person to acquire a cremation permit and no deceased person may be cremated without securing a permit for cremation. In addition, this bill bans a coroner or medical examiner from charging a fee for a Burial-Removal-Transit (BRT) permit.

The Revenue and Fiscal Affairs Office (RFA) contacted twenty-three county administrators, the South Carolina Coroners Association (SCCA), and the Department of Health and Environmental Control (DHEC) Vital Records Division of Biostatistics regarding the revenue impact of this bill. Under current law, a person who deliberately fails to secure a permit for cremation is guilty of a misdemeanor and, upon conviction, must be fined not less than twenty dollars and not more than five hundred dollars. Greenville County indicated they did not collect any fine revenue for persons who did not acquire a cremation permit. However, the remaining surveyed counties did not provide information regarding the amount of revenues collected from fines or the amount of fines issued as a result of violating this law; therefore, fine revenues could not be reported within this analysis.

Greenville County was the only county to provide information regarding BRT permits. The county charges a \$10 BRT permit fee and issued 2,583 BRT permits in 2017, which total \$25,830 in BRT permit revenue received. Overall, based on the lack of responses received from the surveyed counties, BRT permit fee revenues are undetermined.

DHEC's Vital Records Division of Biostatistics provided RFA with a breakout of cremations conducted by county and RFA also received the cost of a cremation permit by county from the SCCA. Figure 1 below shows the permit fee and number of cremations that were conducted by county in calendar year 2016. It should be noted that some counties did not report to SCCA whether they charge a fee for cremation permits; therefore, Figure 1 only represents counties that confirmed they charge a fee for cremation permits. In addition, Figure 1 assumes a permit was issued for every cremation conducted in each county.

Based on the number of counties that confirmed they charge a cremation fee and the number of cremations that took place in that county for calendar year 2016, RFA estimates a minimum of \$333,390 in revenue loss in FY 2018-19 if this bill is enacted. This amount could be greater if additional counties, which are not included in this analysis, are charging cremation permit fees.

Figure 1 Cremation Permit Revenue by County

County	Cremation Permit Fee*	2016 Cremations by County**	Cremation Revenue Received
Aiken	\$15.00	603	\$9,045.00
Charleston	\$25.00	2,401	\$60,025.00
Chester	\$20.00	82	\$1,640.00
Chesterfield	\$20.00	102	\$2,040.00
Dorchester	\$20.00	425	\$8,500.00
Florence	\$10.00	698	\$6,980.00
Greenville	\$30.00	2,255	\$67,650.00
Horry	\$25.00	2,000	\$50,000.00
Kershaw	\$20.00	209	\$4,180.00
Lancaster	\$25.00	232	\$5,800.00
Lexington	\$50.00	1,038	\$51,900.00
Richland	\$20.00	1,564	\$31,280.00
Sumter	\$50.00	305	\$15,250.00
York	\$20.00	955	\$19,100.00
Total		12,869	\$333,390.00

**Source-The South Carolina Coroners Association*

***Source- DHEC Vital Records Division of Biostatistics*

Frank A. Rainwater, Executive Director