



GOVERNOR'S OFFICE OF  
BUDGET AND PROGRAM PLANNING

## Fiscal Note 2027 Biennium

Bill#/Title: **HB0523.01: Providing for disposition of abandoned graveyard lots**

Primary Sponsor: **Bill Mercer**

Status: **As Introduced**

- ☐ Included in the Executive Budget      ☐ Needs to be included in HB 2      ☐ Significant Local Gov Impact
- ☐ Significant Long-Term Impacts      ☐ Technical Concerns      ☐ Dedicated Revenue Form Attached

### **FISCAL SUMMARY**

	<b><u>FY 2026 Difference</u></b>	<b><u>FY 2027 Difference</u></b>	<b><u>FY 2028 Difference</u></b>	<b><u>FY 2029 Difference</u></b>
<b>Expenditures</b>				
General Fund (01)	\$0	\$0	\$0	\$0
<b>Revenues</b>				
General Fund (01)	\$0	\$0	\$0	\$0
<b>Net Impact</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>General Fund Balance</b>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

### **Description of fiscal impact**

HB 523 provides for the disposition of abandoned lots in public cemeteries. There is no fiscal impact to the state.

### **FISCAL ANALYSIS**

#### **Assumptions**

#### **Department of Administration**

1. New Section 1(8) of the bill states, "(8), This section does not apply to lots in a public cemetery that the cemetery administrator has determined contain buried human remains, even if there is no cemetery lot marker." The Burial Preservation Board only deals with situations where there are human remains. This bill has no fiscal impact to the Department of Administration (DOA) and the Burial Preservation Board, which is administered by DOA.

#### **Department of Military Affairs**

2. HB 523 has no fiscal impact to the Department of Military Affairs' veterans' cemeteries.
3. Section 1(7) states this section does not apply to cemeteries designated for veteran burials. The Montana veterans' cemeteries are designated for eligible veterans and their family members.

#### **Effect on County or Other Local Revenues or Expenditures**

#### **Montana Association of Counties**

1. This bill has no impact on county financial resources.



Sponsor's Initials

2/24/25

Date



Budget Director's Initials

2/24/2025

Date