



VERMONT LEGISLATIVE  
**Joint Fiscal Office**

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## Fiscal Note

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### **S.275 – An act relating to creation of the Cemetery Vandalism Response Fund**

As recommended by the Senate Committee on Government Operations, Draft 3.1<sup>1</sup>

#### **Bill Summary**

**T**his bill, as recommended, proposes to create a Cemetery Vandalism Response Fund to pay for Cemetery Vandalism Response Grants funded by a \$5 fee on burials and cremations performed by an agency in Vermont.

#### **Fiscal Impact**

The \$5 fee on burials and cremations proposed in Section 2 is expected to generate approximately \$32,500 to a Cemetery Vandalism Response Fund annually to fund grants for cemetery vandalism repairs.

#### **Background and Details**

The following sections have a fiscal impact.

##### **Section 2: Cemetery Vandalism Response Grants**

Section 2 would require the Vermont Old Cemetery Association (VOCA) to provide grants to an agency to repair vandalized cemeteries. For purposes of the bill, current law defines “agency” as a town cemetery, religious or ecclesiastical society cemetery, cemetery association, and any person, firm, corporation, or unincorporated association engaged in the business of a cemetery.

Section 2 stipulates that within 30 days after the discovery of an act of vandalism, an agency shall report the act to VOCA either verbally or in writing and provide written notice to the lot owner or next of kin (to the extent practicable) that advises them to seek insurance benefits that may be available to a homeowner’s insurance policy. Within six months after reporting an act of vandalism, the agency may apply to VOCA for a grant to repair the qualifying damage.

Within 90 days of receipt of a complete grant application, a VOCA representative would be required to review the qualifying damage and make a determination based on various criteria. Upon approval, the VOCA treasurer shall disburse funds directly to the appropriate cemetery commissioner or officer to be used to repair the vandalized property described in the grant application. Any remaining funds after repairs have been

<sup>1</sup> *The Joint Fiscal Office (JFO) is a nonpartisan legislative office dedicated to producing unbiased fiscal analysis – this fiscal note is meant to provide information for legislative consideration, not to provide policy recommendations.*

performed must be returned to VOCA for redeposit in the Cemetery Vandalism Response Fund created in Section 3. Within 90 days of receiving the funds, the agency shall make a final report to VOCA that includes the repairs made and by whom, the amount of funds expended, and the amount of funds to be returned to VOCA, if any. If the repairs have not been completed, the reason shall be explained, and the anticipated date for a subsequent, final report shall be provided.

### **Sections 3-4: Cemetery Vandalism Response Fund**

Section 3 would create a Cemetery Vandalism Response Fund to provide grants to agencies to repair vandalized cemeteries. The Fund shall be administered by VOCA, and monies shall be used solely to provide cemetery vandalism response grants.

Every agency shall contribute \$5 to the Cemetery Vandalism Response Fund for each burial or cremation it performs. A contribution shall not be collected upon the burial of the remains of a deceased person where a contribution was collected upon cremation. An agency shall not charge a fee to cover the cost of the contribution to any person receiving financial assistance for the burial or cremation.

By January 15 each year, every agency that performed a burial or cremation during the preceding calendar year shall submit to the Division for Historic Preservation a check made out to VOCA for the total amount collected during the preceding year toward payment to the Fund. Payments shall be accompanied by a statement signed by a cemetery commissioner or other proper officer certifying the number of burials and cremations and the amount transmitted. Funds shall be disbursed to VOCA on January 31 of each year.

Section 4 would charge the Division for Historic Preservation with collecting initial fees for the Cemetery Vandalism Response Fund beginning on January 1, 2027, for each burial or cremation occurring between July 1, 2026 and December 31, 2026.

## **Fiscal Impact**

According to the 2023 Vermont Department of Health Annual Vital Statistics Report, there are approximately 6,700 deaths annually in Vermont.<sup>2</sup> While this figure provides context, it is imprecise for modeling fiscal impacts. Some of the deaths counted in the total will not involve a burial or cremation by an agency in Vermont, and therefore not pay the \$5 fee, while others who died out of state will be buried or cremated by agencies in Vermont and will not be reflected in the total above but still trigger the \$5 fee. Specific data on burials and cremations that occur statewide each year is unavailable, but assuming 6,500 instances of the \$5 fee are paid, that would generate approximately \$32,500 to the Cemetery Vandalism Response Fund annually to pay for the grants proposed in Section 2. Since the agencies would remit the fee revenue to the Fund at the start of the calendar year, fiscal year 2027 receipts would represent revenue only from the first half of the fiscal year (from the July 1, 2026 effective date through December 31, 2026). Revenue from the second half of fiscal year 2027 would be remitted to the Fund in fiscal year 2028 – the first full annualized fiscal year of revenue.

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<sup>i</sup> The full fiscal note history is available on the fiscal tab of the bill page on the General Assembly website and can be pulled up through a bill number search on the JFO page.

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<sup>2</sup> <https://www.healthvermont.gov/sites/default/files/document/2023%20Annual%20Vital%20Statistics%20Report%20-%20Final.pdf>