

Several sections of the bill add late fees for delinquent payments. Section 22 adds a late fee for crematories that do not submit their cremation fees (\$10 late fee per cremation) and their cremation report (\$75 per month past due date) in a timely manner. Only 2 of the 37 crematories in the state are habitual offenders of the filing deadlines. No revenue is projected from these late fees, because the Board thinks the late penalties will encourage the delinquent filers to follow Board rules. Section 27 adds a late fee for failure to timely renew a preneed funeral establishment license (\$100) or a preneed sales license (\$25) and failure to timely file a certificate of performance (\$150). Again, no revenue is anticipated from the late fees, because the Board believes the threat of late fees will encourage compliance with their deadlines.

There are two other sections that add a new license, but there is no revenue impact. Section 9 adds a new inactive license for individuals, but no fee is charged. A \$100 reinspection fee for preneed licensees is added in Section 28, but little or no revenue is expected since the Board has done only 2 reinspections in 5 years.

FISCAL RESEARCH DIVISION

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