

**JBC Staff Fiscal Analysis**  
**Senate Appropriations Committee**

Concerning death.

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**Prime Sponsors:**

Representatives Soper; Titone  
Senators Roberts; Pelton R.

**Date Prepared:**

April 24, 2026

**JBC Analyst:**

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**Fiscal Impacts**

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Appropriation Not Required, Amendment in Packet

**Fiscal Note Status**

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The most recent Legislative Council Staff Revised Fiscal Note (attached) reflects the fiscal impact of the bill as of 03/26/2026.

**No Change:** Attached LCS Fiscal Note accurately reflects the fiscal impact of the bill.

The Business, Labor, and Technology Committee Report (03/31/2026) includes amendments to the bill. Legislative Council Staff and JBC Staff agree that the amendments do not change the fiscal impact of the bill.

**Amendments in This Packet**

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L.011 Bill Sponsor amendment – changes the fiscal impact in out years

**Current Appropriations Clause in Bill**

The bill neither requires nor contains an appropriation clause for FY 2026-27.

**Description of Amendments in This Packet**

**L.011**

Bill Sponsor amendment **L.011** (attached) removes the felony classification for abuse of a corpse, which removes the out-year costs in the Department of Corrections.

**Points to Consider**

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**Future Fiscal Impact**

Although this bill would not require a General Fund appropriation for FY 2026-27 or FY 2027-28, it is projected to require a General Fund appropriation of \$49,354 in FY 2028-29 and ongoing to manage changes in Department of Corrections caseloads. If the Committee adopts amendment L.011, this fiscal impact would be eliminated.