



Legislative Council Staff

Nonpartisan Services for Colorado's Legislature

Fiscal Note

Drafting Number: LLS 21-0401 Date: February 16, 2021
Prime Sponsors: Sen. Rodriguez Bill Status: Senate Local Government
Rep. Soper; Titone Fiscal Analyst: Clare Pramuk | 303-866-2677
clare.pramuk@state.co.us

Bill Topic: HUMAN REMAINS NATURAL REDUCTION SOIL

- Summary of Fiscal Impact:
State Revenue (checkbox)
State Expenditure (checked)
State Transfer (checkbox)
TABOR Refund (checkbox)
Local Government (checkbox)
Statutory Public Entity (checkbox)

This bill allows the use of the natural reduction process for the disposition of human remains. It will increase state expenditures in FY 2021-22 only and may increase workload on an ongoing basis.

Appropriation Summary: For FY 2021-22, the bill requires an appropriation of \$20,000 to the Department of Public Health and Environment.

Fiscal Note Status: The fiscal note reflects the introduced bill.

Table 1
State Fiscal Impacts Under SB21-006

Table with 3 columns: Category, Budget Year FY 2021-22, and Out Year FY 2022-23. Rows include Revenue, Expenditures (Cash Funds, Centrally Appropriated, Total Expenditures, Total FTE), Transfers, and TABOR Refund.

## **Summary of Legislation**

Natural reduction is the contained and accelerated conversion of human remains to soil. This bill allows the use of natural reduction to dispose of human remains. It modifies statutes that reference burial, cremation, interment, and entombment to instead reference final disposition, a term that is defined to include natural reduction. Natural reduction is excluded from the definitions of both cremation and mortuary science practitioner. The bill includes a cash funds appropriation of \$20,000 to the Department of Public Health and Environment (CDPHE).

The bill creates a number of unlawful acts. A person who commits the following unlawful acts is guilty of an unclassified misdemeanor.

- refusing to release naturally reduced remains;
- performing natural reduction without permission; and
- prohibiting, hindering, or restricting the offering or advertising of natural reduction.

A person who commits the following unlawful acts commits a deceptive trade practice.

- selling or offering to sell the soil produced by the natural reduction of human remains to any person;
- commingling the soil produced by the natural reduction of the human remains of more than one person without proper consent, or placing the human remains of more than one person within the container wherein natural reduction produces soil; and
- using the soil produced by the natural reduction of human remains to grow food for human consumption.

## **Comparable Crime Analysis**

Legislative Council Staff is required to include certain information in the fiscal note for any bill that creates a new crime, changes the classification of an existing crime, or changes an element of an existing crime. This section outlines data on crimes comparable to the offense in this bill and discusses assumptions on future rates of criminal conviction for those offense.

**Prior conviction data and assumptions.** This bill adds an element to three existing unlawful acts and creates three new unlawful acts under the Mortuary Science Code. According to the Judicial Department, zero offenders have been sentenced and convicted for these existing offenses; therefore, the fiscal note assumes that there will continue to be minimal or no additional criminal case filings or convictions for these offenses under the bill. Because the bill is not expected to have a tangible impact on criminal justice-related revenue or expenditures at the state or local levels, these potential impacts are not discussed further in this fiscal note.

## **State Expenditures**

This bill increases state cash fund expenditures in the Office of the State Registrar of Vital Statistics in the CDPHE by \$24,100 in FY 2021-22 only. The expenditures are from the Vital Statistics Records Cash Fund. It will also increase workload in the Department of Regulatory Agencies (DORA). These impacts are explained below.

**Office of the State Registrar of Vital Statistics — CDPHE.** The office registers and issues disposition permits for all deaths in Colorado. The type of disposition of remains must be specified on the death certificate and most death certificates and disposition permits are processed through an online system. The system will need a modification to add natural reduction as a disposition choice. Based on previous experience with the system vendor, the cost for this modification is estimated at \$20,000.

**Office of Funeral Home and Crematory Registration — DORA.** The office registers funeral homes and crematories, investigates complaints, and conducts enforcement for violations. Funeral homes will be able to offer natural reduction and office staff will have an increase in workload to respond to inquiries about the change and provide outreach and education to registrants and the public. This workload increase can be accomplished within existing appropriations.

**Centrally appropriated costs.** Pursuant to a Joint Budget Committee policy, certain costs associated with this bill are addressed through the annual budget process and centrally appropriated in the Long Bill or supplemental appropriations bills, rather than in this bill. This bill has indirect costs of \$4,100 in FY 2021-22 only.

## **Effective Date**

The bill takes effect 90 days following adjournment of the General Assembly sine die, assuming no referendum petition is filed.

## **State Appropriations**

For FY 2021-22, the bill requires and includes an appropriation of \$20,000 to the Department of Public Health and Environment from the Vital Statistics Records Cash Fund.

## **State and Local Government Contacts**

Information Technology  
Law  
Regulatory Agencies

Judicial  
Public Health and Environment