

**Department of Legislative Services**  
 Maryland General Assembly  
 2025 Session

**FISCAL AND POLICY NOTE**  
**Third Reader - Revised**

Senate Bill 354

(Senator Salling, *et al.*)

Education, Energy, and the Environment

Health and Government Operations

**Maryland Inventory of Cemeteries and Burial Sites Workgroup - Establishment**

This bill establishes a Maryland Inventory of Cemeteries and Burial Sites Workgroup, staffed by the Maryland Historical Trust (MHT). By December 1, 2025, the workgroup must report its findings and recommendations to the Governor and the General Assembly. **The bill takes effect July 1, 2025, and terminates June 30, 2026.**

**Fiscal Summary**

**State Effect:** General fund expenditures increase by \$42,200 in FY 2026 only. Revenues are not affected.

(in dollars)	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Revenues	\$0	\$0	\$0	\$0	\$0
GF Expenditure	42,200	0	0	0	0
Net Effect	(\$42,200)	\$0	\$0	\$0	\$0

*Note: ( ) = decrease; GF = general funds; FF = federal funds; SF = special funds; - = indeterminate increase; (-) = indeterminate decrease*

**Local Effect:** None.

**Small Business Effect:** None.

**Analysis**

**Bill Summary:** The workgroup must:

- identify and review the various definitions of the terms “cemetery,” “burial group,” “burial site,” and any related terms in the Maryland Annotated Code and recommend a single definition for each term;

- identify and evaluate current cemetery documentation practices used by county governments and municipal cultural resource management and historic preservation programs, nonprofit preservation organizations, and private entities;
- identify and evaluate cemetery inventory systems implemented in other states to determine best practices for and challenges to designing, implementing, and maintaining a cemetery inventory system in the State;
- evaluate existing cemetery inventories maintained by county governments, historic preservation programs, and genealogical organizations to determine the best methods for integrating existing information into a State cemetery inventory system;
- identify and recommend a set of categories for data collection and maintenance and system functions, including a public search function, for a State cemetery inventory system;
- recommend the appropriate entity to collect data for and maintain a State cemetery inventory system;
- determine the cost of designing, implementing, and maintaining a State cemetery inventory system and recommend a source of funding to implement a State cemetery inventory system beginning in fiscal 2027; and
- evaluate the feasibility and cost of establishing a grant program to provide financial assistance to governmental entities and nonprofit genealogical and historical organizations to expedite identification of cemeteries and recommend the funding amount and source for a grant program beginning in fiscal 2027.

**Current Law:** MHT is established in State law as a body corporate and an instrumentality of the State, and is given various authority and duties in statute, including to (1) carry out programs and activities to protect, preserve, and encourage the preservation of historic properties; (2) administer programs of financial and technical assistance for historic preservation projects; and (3) make recommendations on the certification and eligibility of historic properties for tax incentives and other programs of public assistance.

**State Expenditures:** General fund expenditures increase by \$42,178 in fiscal 2026 only. This estimate reflects the cost of MHT hiring one contractual staff from July through December 2025. MHT indicates that the work associated with staffing the workgroup cannot be absorbed by existing staff. The estimate includes a salary, fringe benefits, one-time start-up costs, and ongoing operating expenses.

Contractual Position	1.0
Salary and Fringe Benefits	\$35,085
Operating Expenses	<u>7,093</u>
<b>Total FY 2026 State Expenditures</b>	<b>\$42,178</b>

This estimate does not include any health insurance costs that could be incurred for specified contractual employees under the State's implementation of the federal Patient Protection and Affordable Care Act.

Any legal research/analysis associated with the workgroup's responsibilities is expected to be handled with existing budgeted resources of the Office of the Attorney General.

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### **Additional Information**

**Recent Prior Introductions:** Similar legislation has not been introduced within the last three years.

**Designated Cross File:** HB 509 (Delegate Simmons, *et al.*) - Health and Government Operations.

**Information Source(s):** Maryland Department of Labor; Maryland Department of Planning; Maryland Department of Transportation; Maryland State Archives; Office of the Attorney General; Department of Legislative Services

**Fiscal Note History:** First Reader - February 16, 2025  
rh/sdk Third Reader - March 21, 2025  
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