

## EXPENDITURE EXPLANATION

There is no anticipated direct material effect on state governmental expenditures as a result of this measure. The proposed law authorizes and regulates licenses to operate abandoned cemeteries. As part of the licensing process, the Louisiana Cemetery Board (Board) is required to consult with the Division of Archaeology (Division) and allow the Division to impose reasonable conditions on any license issued by the Board. The Division assumes that applications for license will be few and that time expended on review will be minimal. Therefore, there are no significant implementation costs.

## REVENUE EXPLANATION

There is no anticipated direct material effect on governmental revenues as a result of this measure.


